



City of Breckenridge, Texas



Annual Budget 2018-2019

CITY OF BRECKENRIDGE PROPERTY TAX INFORMATION

RECORDED VOTE

The City Commission voted to adopt the 2018-19 budget as follows:

Mayor Bob Sims	YES
Russell Blue	YES
Rob Durham	YES
David Wimberley	YES
Mayor Pro-Tem Tom Cyprian	YES

PROPERTY TAX REVENUE STATEMENT - COMPARING 2018-19 TO 2017-18

The 2018-19 Budget is projected to generate \$21,410 less property tax revenue than the 2017-18 budget

COMPARATIVE PROPERTY TAX RATES

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Effective Rate	\$ 1.00484	\$ 1.01942	\$ 1.02324
Effective M&O Rate	\$ 0.81103	\$ 0.77678	\$ 0.80600
Rollback Rate	\$ 1.12065	\$ 1.06310	\$ 1.02063
Debt Rate	\$ 0.38120	\$ 0.35194	\$ 0.28698
Adopted Rate	\$ 1.04000	\$ 1.03650	\$ 1.02000

CITY DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

The total debt secured by city taxes totals \$ 9,578,000.

THE ABOVE INFORMATION MAY BE FOUND INCLUDED IN A COMPLETE COPY OF THE 2018-19 BUDGET ON THE WEBSITE AT www.breckenridgetx.gov

CITY OF BRECKENRIDGE

CITY OFFICIALS



MAYOR

Bob Sims



MAYOR PRO TEM/
COMMISSIONER PLACE 4

Tom Cyprian



COMMISSIONER PLACE 1

Russell Blue



COMMISSIONER PLACE 2

Rob Durham



COMMISSIONER PLACE 3

David Wimberley



CITY MANAGER

Andy McCuistion



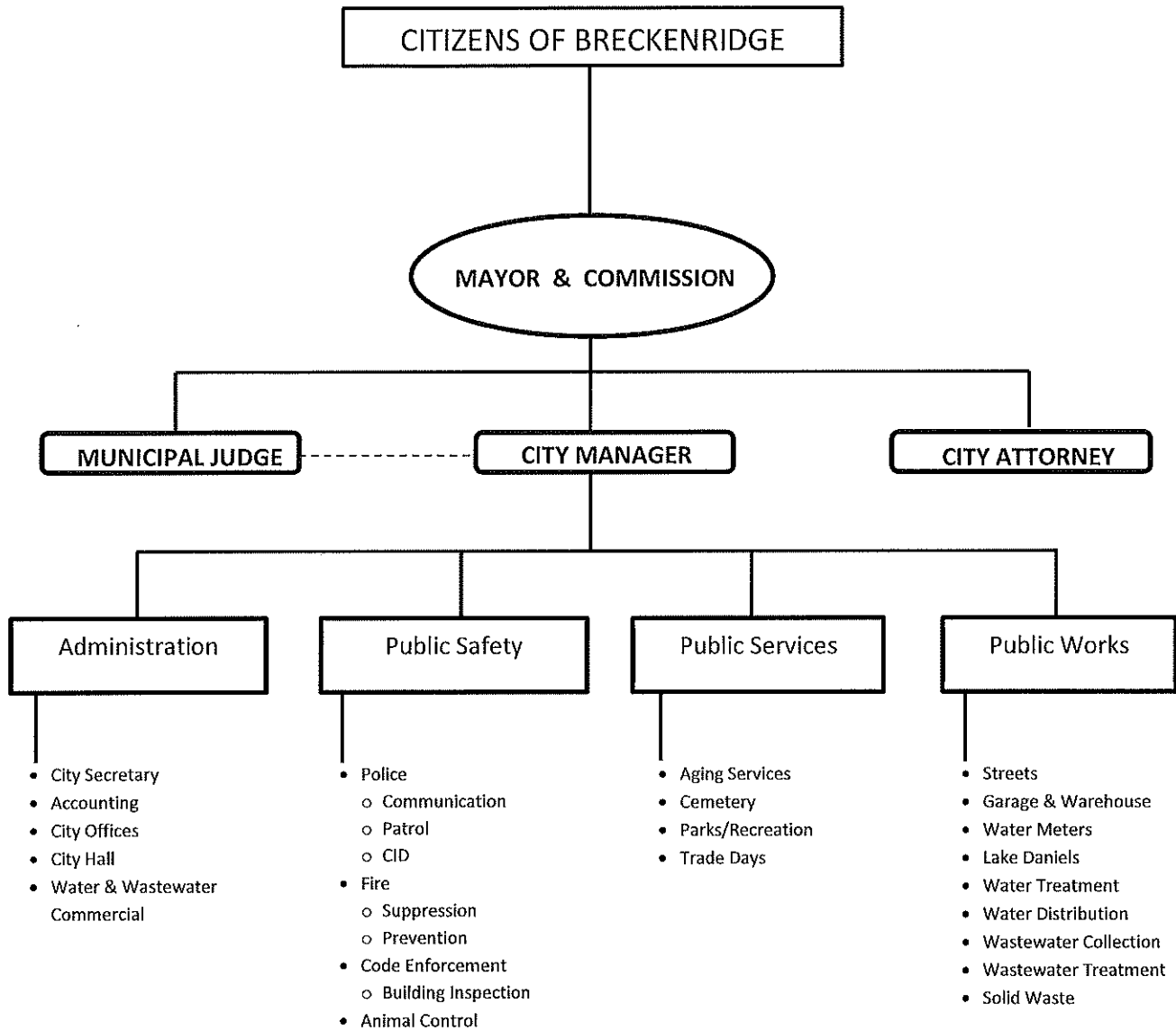
CITY SECRETARY/
FINANCE OFFICER





Heather
Robertson-Caraway

CITY OF BRECKENRIDGE, TEXAS

ORGANIZATIONAL CHART

2018-2019



-  Elected Officials
-  Appointed by Mayor & Commissioners
-  Governmental Functions
-  Departments

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EQUIPMENT REPLACEMENT FUND 111**GENERAL DEBT SERVICE FUND 198****REVENUE DEBT SERVICE FUND 199****SPECIAL FUNDS:**

105	Fire Department Special Fund	116	Breckenridge Park Fund
106	Cemetery Trust Fund	130	Police Department Special Fund
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City of Breckenridge

September 4, 2018

Honorable Mayor and Commission
City of Breckenridge
Breckenridge, Texas

Mayor and Commission:

Transmitted herewith is the proposed business plan and budget for the City of Breckenridge for the fiscal year 2018-19. The document represents our work plan for the upcoming year with the related funding sources. In the context of improving economic conditions, we are presenting a balanced budget that maintains current service levels.

The Mission Statement, Values statements, and the Strategic Goals have been developed through discussions with the Mayor, City Commission members, city staff, professional staff, and community members over the past five-year period. Several of the capital projects currently under construction, just completed, or about to start have been planned since the 1990s. The need for some of the improvements have been recognized more recently such as the new accounting software, the Geographical Information System, updating the City Charter for the first time since 1954, demolishing sub-standard houses, the parks projects, and up-grading city equipment. Planning is not just an annual effort for this community, but is an on-going effort for all of us.

MISSION STATEMENT

Giving the best there is in us to make our town the best it can be.

VALUES

Corporate Culture – We value others, and we value each other. How we treat people matters.

Service Perspective – The key to improving the quality of life in Breckenridge is seeing the city through the citizens' eyes.

Personal Accountability – We have been given positions of trust. What we do is important. We have confidence in ourselves that we can do what needs to be done and do it right.
Hold us accountable.

Unity Model – We honor diversity, but we look for commonalities, not differences, as we strive for unity.

STRATEGIC GOALS

Safety and Security

- Ensure public safety and public health in the community

Leadership and Financial

- Adopt and follow sound business practices and financial policies

Capital Improvements and Economic Development

- Maintain the city's infrastructure and strengthen economic development in the city

Quality of Life

- Enhance the quality of life in Breckenridge

Forward Planning

- Develop sustainable multi-year plans for present and future generations

THE BUDGET PROCESS

The budget process began with departmental review of current year activities and submission of proposed plans and financial needs for the upcoming year. These combined into fund budgets for preliminary review by the City Manager. After evaluating revenue projections, departmental requests and programs, the adjusted budget is being presented to the City Commission. The Commission received the first pass at the budget on July 13th and, after a series of work sessions and public hearings, the final budget will be presented for adoption on September 04, 2018.

PRIORITIES

- Maintaining service levels with limited resources
- Moving all capital projects forward
- Bringing grant projects to completion
- Restoring cash and fund balance reserves

MAJOR CONSIDERATIONS

- **An improving economy** has improved sales tax revenue, but has had little impact on our property tax base. Unplanned expenditures continue to reduce our ability to increase reserves and cash balances.
- **Sales tax collections** remain in the 2012-13 year range which is an improvement over the last two years.
- **Utility revenues** are still low, but the increase in temperatures and lack of rain should drive usage up this summer.
- **Personnel issues** include an increase of \$49,000 or 9.4% for health insurance with the employees having \$500 increases in deductibles and out-of-pocket decreases of \$500. The city will pay \$50 more per employee per month for health insurance. The city's contribution to TMRS remains at 9%. A certification pay program has been added to attract and incentivize employees required to have CDL drivers licenses and water and sewer licenses by the State of Texas. The cost of the program will add another \$14,000 to the budget. No Cost of Living or merit increases are included in the budget, and there are no decreases in personnel.
- **Capital projects** total \$6.4 million to be completed by 2018-19 in addition to the Texas Department of Transportation highway projects.

GENERAL FUND

- **Ad valorem tax rates** – Certified property values have been received from the Appraisal District. The budget has been developed based on appraised values which are approximately the same as last year and includes
 - new taxable property values of \$718,060
 - minerals property value decreases of \$286,848
 - personal property value decreases of \$756,318

- an effective rate of \$1.02324
- a roll-back rate adjusted for sales tax of \$1.02063
- a debt service rate of \$0.28698
- a recommended decrease in the tax rate from \$1.03650 to \$1.02000
- a decrease in debt service rate allows a \$100,815 increase for maintenance and operations
- **Sales taxes** – On track for first increase since 2014-15 and is in line with 2012-13 receipts. For 2018-19, sales taxes are projected to increase by \$13,000 or 1.2% over budgeted 2017-18 collections. The 380 Agreement with Action Properties (developer of the old Wal-Mart building) will require the city to rebate back to Action Properties 60% of 1% of the annual sales taxes paid up to a total of \$325,000 or for ten years by the four (4) businesses in that building starting in February 2018. The rebate this year is conservatively estimated at \$18,000.
- **Department Expenditures** – Some General Fund departmental budgets have decreased, some have increased from last year with the total 2018-19 General Fund budget \$99,652 under the 2017-18 Budget, but \$24,680 below the 2017-18 projected. The largest increase is the \$15,000 columbarium in the Cemetery Department.
- **Non-departmental** – Increased due to \$42,000 inadvertently left out of last year's budget for information technology services.
- **Fund Balance** – The beginning fund balance of \$39,641 in the General Fund for 2018-19 is critically low due to over estimating the 2017-18 beginning fund balance and excess expenditures over revenues in 2017-18. The ending 2018-19 fund balance of \$224,421 is an improvement over the budgeted 2017-18 ending fund balance. The policy calls for maintaining a cash balance of not less than two-months of operating expenditures which would be in the \$650,000 range. Staff will continue to work to rebuild reserves to that level.

WATER FUND

- **Revenue** – The anticipated reimbursement for the engineering fees on the Parks Street project of \$230,000 to rebuild reserves had to be used on an unplanned water line project on East Hwy 180; therefore, a surcharge will need to be added to each utility customer's account in the amount of \$7.50 per month for one year to generate the revenue needed to fund the utility operations. Water sales in 2018-19 are expected to remain at 2017-18 levels.
- **Water/Wastewater Commercial** – Increased due to moving part-time position to full-time.
- **Lake Daniels** – Increased for Tabletop Exercise required by TCEQ every five years.
- **Water Treatment** – Increased due to replacement of \$35,000 water pump in the basement of the Water Treatment Plant. Water costs based on 25% blending of Hubbard Creek and Lake Daniels water.
- **Water Distribution** – Includes \$55,000 match for CDBG water line grant for Roberts/Cottage/James/Gaddis Street area.
- **Non-departmental** – Increased transfer to General Fund by \$100,000, decreased transfers to Capital Improvement Fund for Texas Department of Transportation projects, decreased debt service transfers.
- **Cash balance** – The major reason the 2017-18 ending cash balance is significantly lower than expected is that the \$230,000 reimbursement for the engineering on the Parks Street Project was moved to the Capital Project Fund to pay for the unplanned water line required by the Texas Department of Transportation. The \$7.50 per month surcharge will bring the balance up to \$160,509 and significantly improve it. Based on the reserve policy, the cash balance should be around the \$350,000 level. Staff will continue to work to build reserves to that level.

WASTEWATER FUND

- **Revenue** – Budgeted at the same level as 2017-18
- **Wastewater Treatment** – Decreases due to maintenance cost reductions because of the Wastewater Treatment Plant rehab project and reduction in transfers for Texas Department of Transportation related projects. Increases due to converting part-time position to full-time position at Wastewater Treatment Plant. Net decrease in expenditures for the fund is \$45,100.
- **Cash balance** – The 2017-18 cash balance is low due to additional Texas Department of Transportation project payments. The 2018-19 cash balance of \$60,687 is inadequate. The reserve policy requires a reserve in the \$100,000 range. Staff will work to build reserves to that level.

SANITATION FUND

- **Revenue** – Billing issues resulting from changes in the sanitation contract last year are being corrected. Revenue is projected to be adequate to cover the cost of operations.
- **Sanitation rates** will remain the same for residential and commercial service. No increase is recommended at this time.
- **Solid Waste Station** – The full-time position has been converted to a part-time position. Funding will be maintained for community clean-up of sub-standard houses and the monofill.
- **Cash balance** – The cash balance of \$71,983 is an improvement over last year, but it is inadequate under the policy which requires it to be in the \$120,000 range. Staff will continue to work to build it to that level.

BRECK TRADE DAYS

- **Breck Trade Days** – The business model for Breck Trade Days changed last year with a reduction to a one-day show, no booth rental fees, and minimum staff. The show continues to attract vendors and shoppers but at a reduced rate as marketing and advertising has decreased as well.
- **Revenue** – Transfers from the utility funds will continue to subsidize the fund in 2018-19 at a decreased level of \$5,000 from each fund.
- **Expenditures** – No new capital expenditures are planned in 2018-19.
- **Cash balance** – The cash balance of \$14,104 includes funds restricted for advertising in the amount of \$7,000.

DEBT SERVICE

- **General Debt Service** – General debt service is funded from a portion of the property tax rate. Debt requirements have decreased from last year as two debt issues were paid off. As all debt is cross-pledged, the Revenue Debt Service Fund is being discontinued and any funding required from the utility funds will be transferred to the General Debt Service Fund. The ending balance is projected at \$1,104,266.

CAPITAL IMPROVEMENTS FUND

- **Wastewater Fund Project (\$1,200,000)** - After re-bidding and rejecting twice, the engineers conducted a negotiated bid on the project. The project is now under construction with completion expected in late 2018. Available funding will provide for rehabilitation of the existing clarifier and sludge pit, new pumps and motors, and additional mechanical and electrical improvements.
- **Parks/Lindsey Streets Project (\$5,400,000)** – Project will replace \$1.2 million in water and sewer lines and \$4.2 million in roads and storm drains. The project is under construction with completion expected in late 2019. Maintenance in that 20-block area will be minimized for

- many years. Savings on maintenance in that area will be re-directed to other areas.
- **Street Maintenance Fund** – Street improvements in 2017-18 were limited to Texas Department of Transportation projects on East Hwy 180, South Hwy 183, North Hwy 183, and Parks and Lindsey Streets. No street improvements were funded from the Street Maintenance Fund in 2017-18. For 2018-19, \$600,000 is budgeted for street maintenance.
 - **Highways 180 East and 183 North and South** – The Texas Department of Transportation has three highway projects under way in Breckenridge. The City is required to pay 10% of the utility costs which will total \$150,000 in 2018-19. The funding of a \$180,000 water line along East Hwy 180 was another unplanned City expenditure in 2017-18. Replacement of those water lines dating back to the 1920s will reduce maintenance along those corridors.

SUMMARY

In summary, 2018-19 will be another difficult year. The city will be ending 2017-18 with less than planned fund balances in all major funds making 2018-19 a bit more challenging to provide the same levels of service and re-building reserve balances as well. We look forward to the challenge.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Andy McCuiston', with a stylized flourish at the end.

Andy McCuiston, City Manager



CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

2018-2019 BUDGET

All Funds

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019
BEGINNING FUND BALANCE	\$ 5,150,805	\$ 8,781,267	\$ 3,409,159	\$ 5,741,889
REVENUE				
Taxes	3,212,762	3,407,900	3,333,332	3,414,000
License & Permits	20,916	17,800	17,600	17,600
Charges for Services	3,333,987	3,643,600	3,637,700	3,837,700
Franchise Fees	426,721	441,600	452,000	452,000
Fines & Penalties	60,239	64,500	46,500	55,700
Grants/Intergovernmental	302,549	-	5,700,518	275,000
Other	243,152	53,700	107,936	77,700
Other Financing Sources	948,877	1,090,600	1,047,931	1,079,200
Total Revenue	8,549,203	8,719,700	14,343,517	9,208,900
TOTAL RESOURCES	13,700,008	17,500,967	17,752,676	14,950,789
EXPENDITURES				
Wages & Benefits	3,036,134	3,285,072	3,204,900	3,326,700
Supplies & Minor Equip	626,556	663,500	555,500	596,000
Repair & Maintenance	87,218	130,800	111,999	78,500
Prof & Contractual Serv	1,762,761	1,814,900	1,905,000	1,816,800
Utility Service	355,254	364,700	370,600	366,400
Mrkt, Print & Advertising	58,028	39,000	35,200	30,400
Dues, Travel & Training	43,318	48,500	38,700	40,700
Rentals/Leases	64,024	59,900	68,300	57,220
Capital Outlay	2,095,303	6,465,436	3,913,743	4,642,901
Other Financing Uses	1,467,123	1,814,184	1,806,845	1,453,000
Total Expenditures	9,595,719	14,685,992	12,010,787	12,408,621
GAAP ADJUSTMENT	(695,130)			
ENDING FUND BALANCE	\$ 3,409,159	\$ 2,814,975	\$ 5,741,889	\$ 2,542,168

	General Fund	General Debt Service	Water/Wastewater/ Sanitation Funds	Trade Days Fund	Revenue Debt Service	Equip Repl/Cap	Special Rev/Trust/Agency	Total All Fund Types
BEGINNING BAL	\$ 39,641	\$ 1,011,466	\$ 146,979	\$ 6,404	\$ -	\$ 3,952,935	\$ 584,464	\$ 5,741,889
Revenues	3,364,300	557,800	3,674,500	400	-	509,600	(181,900)	\$ 7,924,700
Transfer In	750,000	-	-	17,000	-	310,200	207,000	\$ 1,284,200
Total Receipts	4,114,300	557,800	3,674,500	17,400	-	819,800	25,100	9,208,900
TOTAL AVAIL	\$ 4,153,941	\$ 1,569,266	\$ 3,821,479	\$ 23,804	\$ -	\$ 4,772,735	\$ 609,564	\$ 14,950,789
Expenditures	3,922,520	465,000	2,578,900	9,700	-	4,447,901	18,200	11,442,221
Transfer Out	7,000	-	949,400	-	-	-	10,000	966,400
Total Disbmts	3,929,520	465,000	3,528,300	9,700	-	4,447,901	28,200	12,408,621
Incr (Decr) in Fund Balance	\$ 184,780	\$ 92,800	\$ 146,200	\$ 7,700	\$ -	\$ (3,628,101)	\$ (3,100)	\$ (3,199,721)
ENDING BAL	\$ 224,421	\$ 1,104,266	\$ 293,179	\$ 14,104	\$ -	\$ 324,834	\$ 581,364	\$ 2,542,168

Department	Projected 2017-2018	Proposed 2018-2019	Variance
General Fund			
11 Mayor & Commission	\$ 2,200	\$ 2,500	\$ 300
12 City Manager	166,800	163,200	(3,600)
13 City Secretary	132,300	134,600	2,300
14 Public Works Director	74,400	76,500	2,100
15 Accounting	101,900	105,900	4,000
18 City Offices	68,600	56,900	(11,700)
19 City Hall	37,100	16,800	(20,300)
20 Police	1,061,600	1,084,600	23,000
21 Animal Welfare	163,600	153,800	(9,800)
24 Municipal Court	81,000	87,400	6,400
25 Fire	730,000	698,520	(31,480)
31 Aging Services Program	122,300	132,200	9,900
32 Cemetery	88,700	111,000	22,300
33 Parks & Recreation	248,900	249,600	700
43 Street Dept.	389,500	388,100	(1,400)
44 Garage & Warehouse	41,700	20,000	(21,700)
90 Non-Departmental	443,600	447,900	4,300
Total General Fund	\$ 3,954,200	\$ 3,929,520	\$ (24,680)
Water Fund			
70 Water & Wastewater Commercial	\$ 58,400	\$ 89,500	\$ 31,100
71 Water Meters	127,000	112,100	(14,900)
72 Lake Daniels	3,000	9,900	6,900
73 Water Treatment Plant	688,400	707,300	18,900
74 Water Distribution	274,300	384,800	110,500
90 Non-Departmental	669,843	619,200	(50,643)
Total Water Fund	\$ 1,820,943	\$ 1,922,800	\$ 101,857
Wastewater Fund			
76 Wastewater Collection	\$ 229,800	\$ 233,400	\$ 3,600
77 Wastewater Treatment	279,000	315,800	36,800
90 Non-Departmental	395,800	325,000	(70,800)
Total Wastewater Fund	\$ 904,600	\$ 874,200	\$ (30,400)
Sanitation Fund			
42 Solid Waste Station	\$ 753,200	\$ 726,100	\$ (27,100)
90 Non-Departmental	5,200	5,200	0
Total Sanitation Fund	\$ 758,400	\$ 731,300	\$ (27,100)

Department	Projected 2017-2018	Proposed 2018-2019	Variance
Trade Days Fund			
30 Trade Days	\$ 16,700	\$ 9,700	\$ (7,000)
Total Trade Days Fund	\$ 16,700	\$ 9,700	\$ (7,000)
Recap of Funds			
Total General Fund	\$ 3,954,200	\$ 3,929,520	\$ (24,680)
Total Water Fund	1,820,943	1,922,800	101,857
Total Wastewater Fund	904,600	874,200	(30,400)
Total Sanitation Fund	758,400	731,300	(27,100)
Total Trade Days Fund	16,700	9,700	(7,000)
Total Recap of Funds	\$ 7,454,843	\$ 7,467,520	\$ 12,677

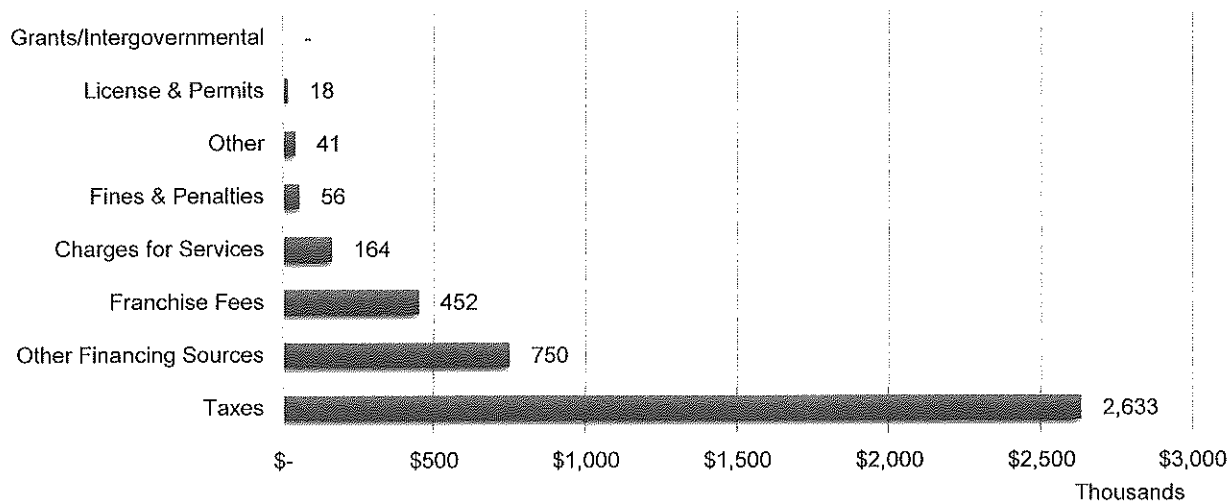
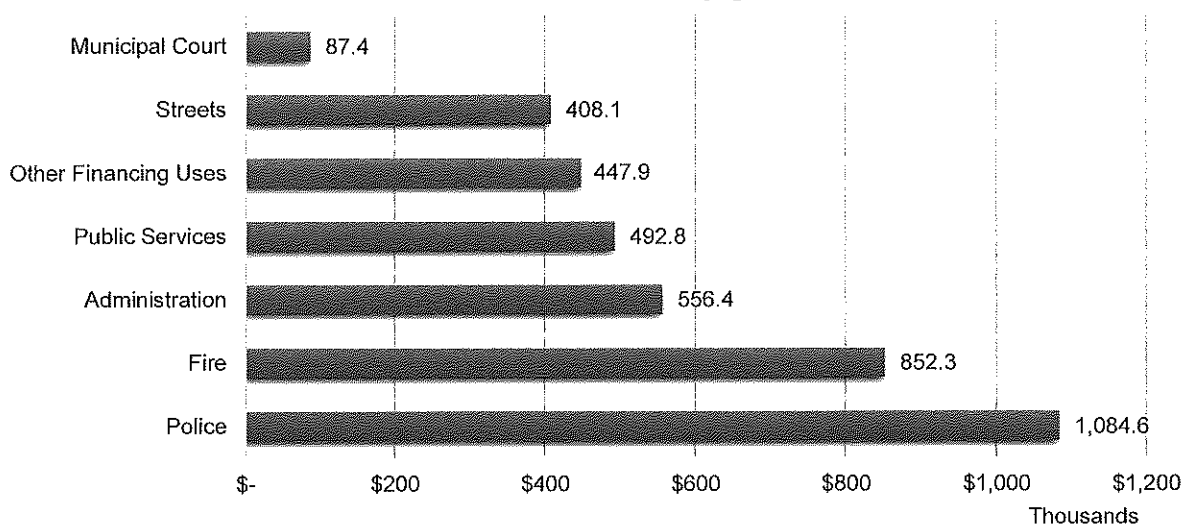
General Fund

The General Fund is the chief operating fund of a local government and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund for the City of Breckenridge is used to account for revenues and expenditures that are related to general governmental services such as administration for City Management, Accounting, Public Works, the Public Safety departments of Police, Animal Welfare, Municipal Court, and Fire; Public Services which include Parks, Aging Services, and Cemetery; Streets; and Non-Departmental Services.

Revenues

Property taxes and sales taxes provide 76.7% of the General Fund operating revenue. Ad Valorem tax revenue for 2018 is based on a tax rate of \$1.02000. Property valuations for oil and minerals decreased by 5.2% or \$283,657 and for personal property decreased by 1.4% or \$489,598, and property values increased by \$489,750 due to new taxable properties. The sales tax rate is 8.25%. Due to an upward trend in the economy, sales tax revenue has increased in 2017-18, and is expected to remain level in 2018-19.

Property tax rates trended downward for several years, but with the slump in the oil field began to increase: from \$1.04 in 2011 to \$0.86183 in 2014 to \$1.04 in 2016. The rate will decrease to \$1.02000 in 2018.

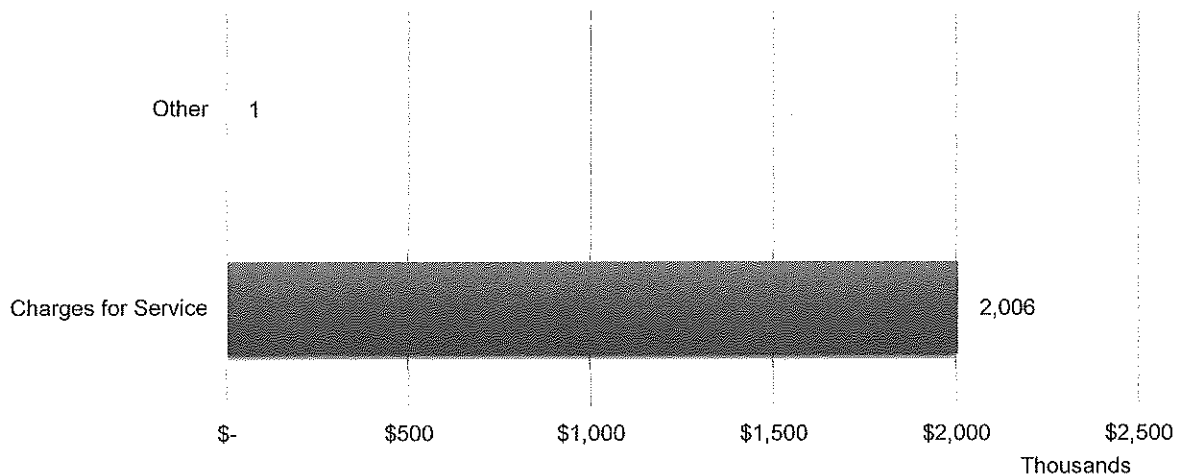
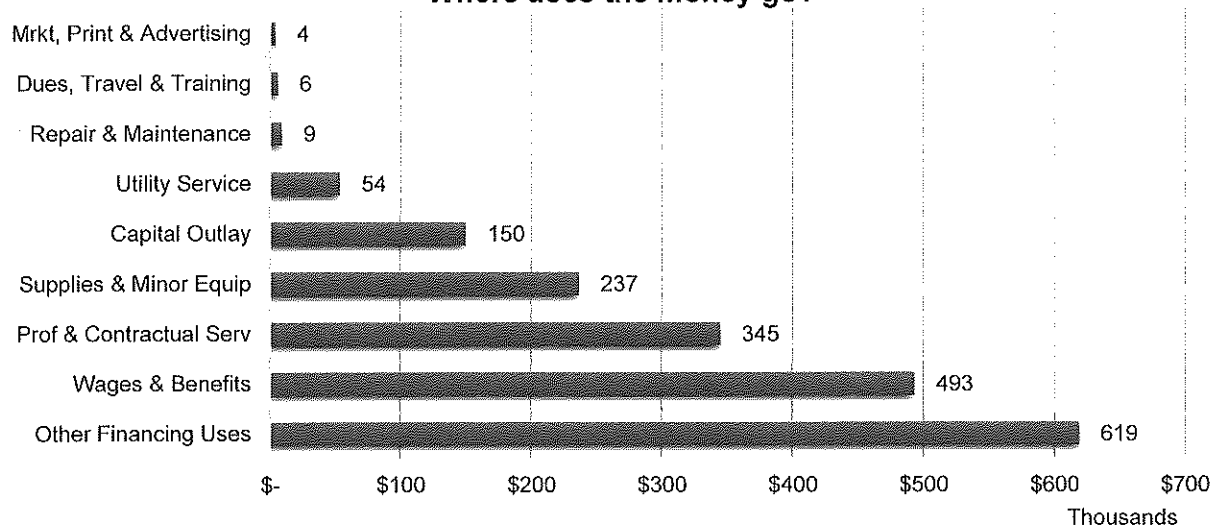
Where does the money come from?**Where does the money go?**

Water Fund

The Water Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Water Fund to account for operation of the Water Office, Meter Reading, Water Treatment Plant, Water Distribution, and other costs to support the fund.

Revenues

The sale of water accounts for 98.4% of Water Fund operating revenues which have been in line with last year. The lake levels have begun to decline, but adequate water is available next year. Usage is expected to remain at 2017-18 levels. A surcharge has been added for 2018-19 for one year to cover the unplanned cost of a water line project. No water rate increases are budgeted for 2018-19.

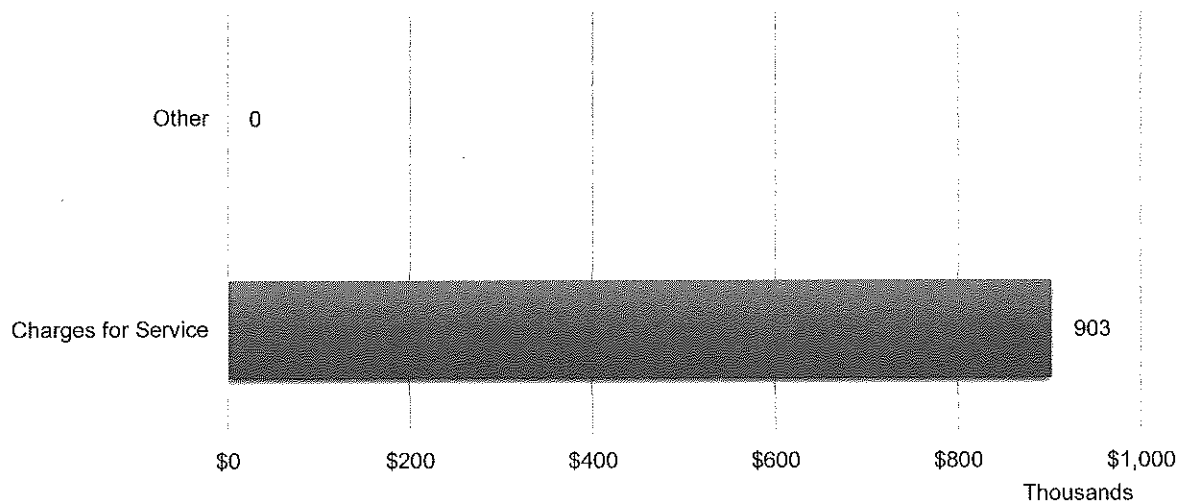
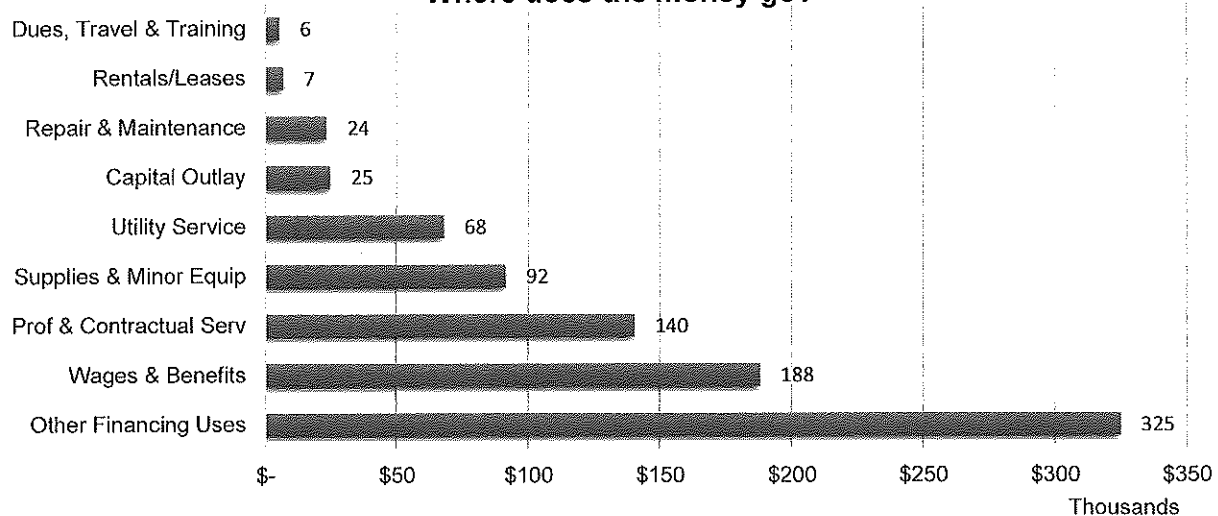
Where does the money come from?**Where does the money go?**

Wastewater Fund

The Wastewater Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Wastewater Fund to account for the operation of the Wastewater Treatment Plant, Wastewater Collection, and other costs to support the fund.

Revenues

Wastewater rate charges account for 99.3% of revenue in the Wastewater Fund. Wastewater Fund revenues have remained level over the past several years since they were revised in 2012-13. At this point, no wastewater rate increases are budgeted for 2018-19.

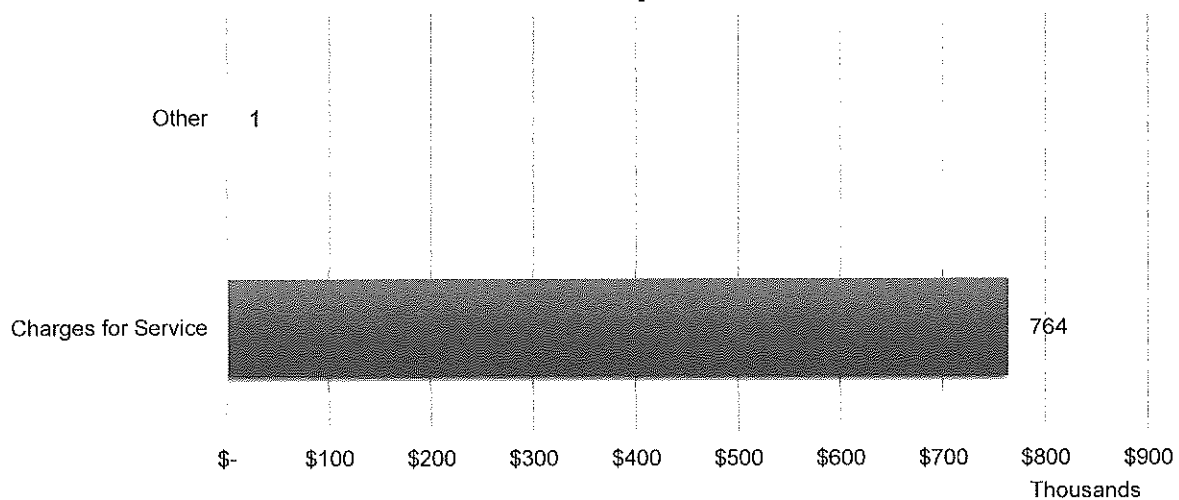
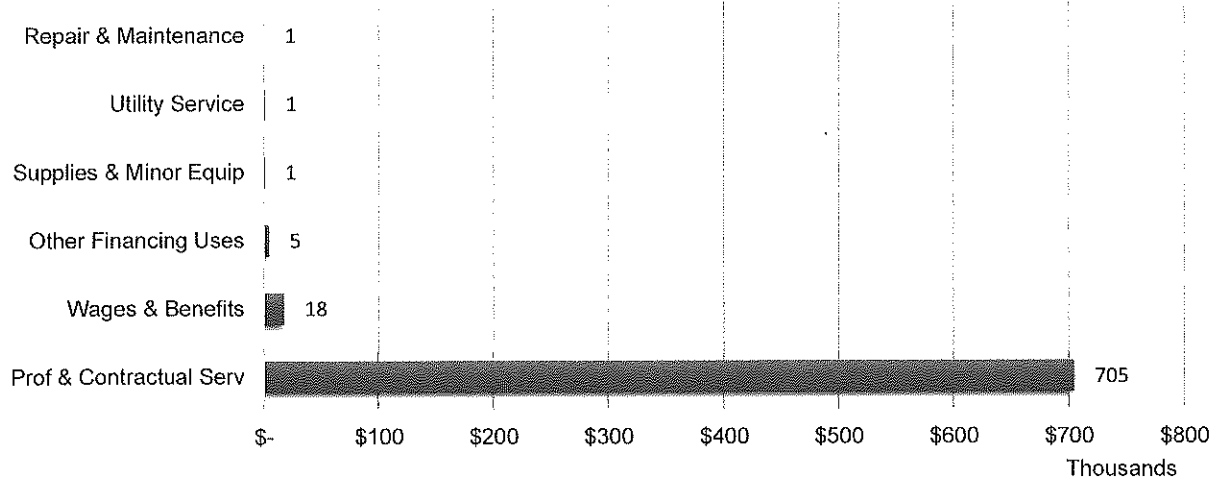
Where does the money come from?**Where does the money go?**

Sanitation Fund

The Sanitation Fund is a proprietary fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge contracts for garbage pickup services with Republic Services out of Abilene. Removal of substandard houses has been a major effort recently which has required construction of a Monofill cell to dispose of nuisance and abandoned buildings demolition waste. Much of the City's cleanup effort centers around this project.

Revenues

Garbage Service Fees account for 100% of Sanitation Fund Revenues with 10.7% of all revenues coming from a Sanitation Administration Fee which is used to cover the cost of cleaning up sub-standard houses in the community. The City bills for residential, commercial and industrial customers. Revenues have increased due to the City assuming billing of commercial customers. The new 8-year contract with Republic will require single-axle trucks to be used on the city's streets.

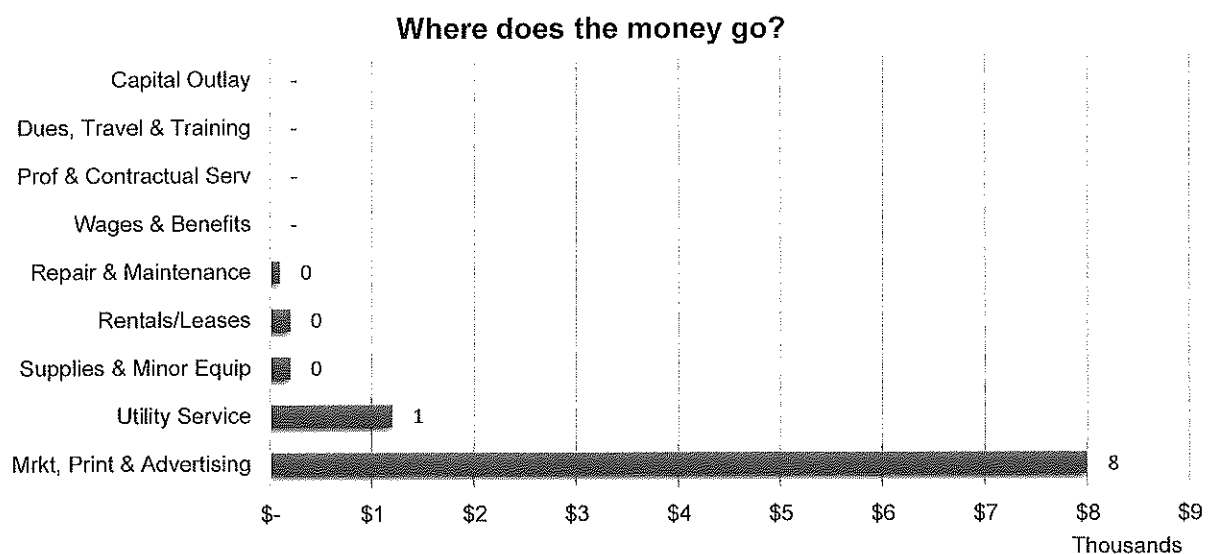
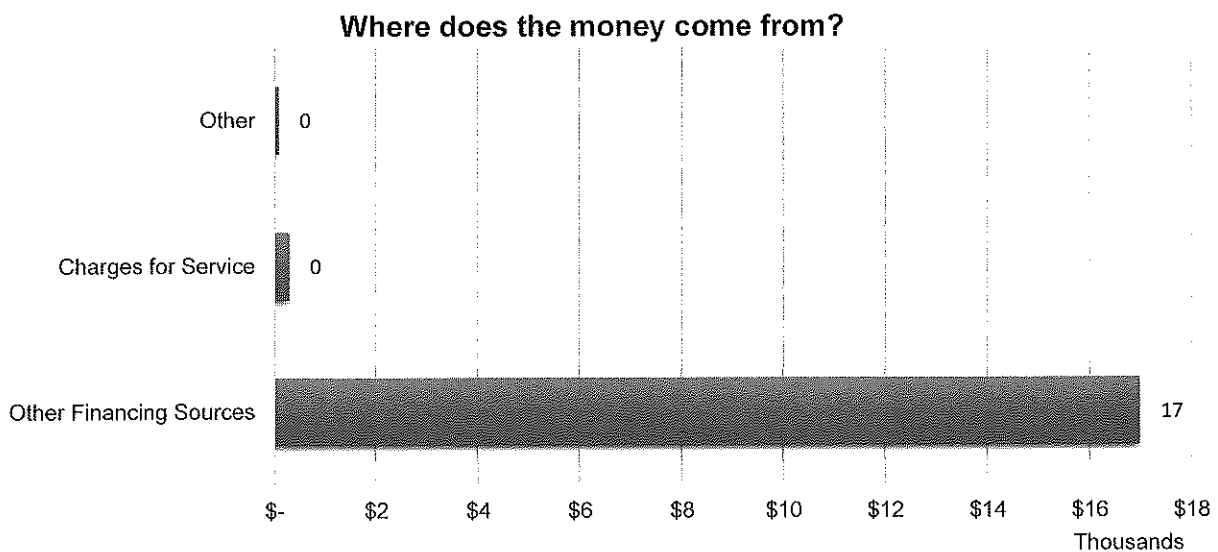
Where does the money come from?**Where does the money go?**

Trade Days

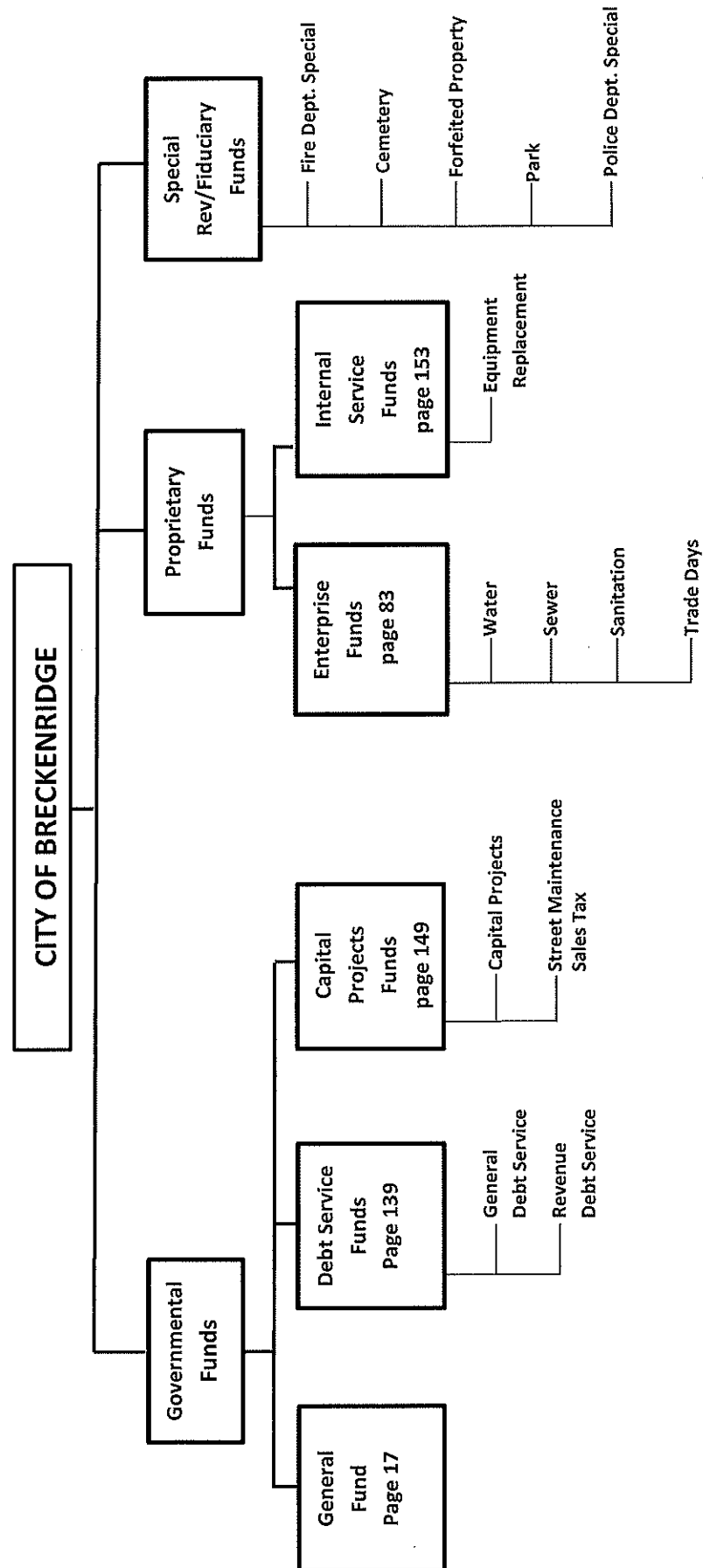
Breck Trade Days is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. To "seed" the new fund, transfers from the Water and Wastewater Funds have been used to supplement it. The purpose of a trade days event is to drive traffic to a community whereby the "rising tide lifts all boats" concept says that all the businesses in town have the opportunity to benefit.

Revenues

Breck Trade Days revenue was originally based on lot rentals, RV space rentals, and parking revenue. The event started in 2015 with four shows, one per quarter. In 2017, shows were increased to six events. The City changed its business model for Breck Trade Days in 2017 to having monthly shows, no lot rental fees, a one-day show, and minimum personnel. Revenues are currently inadequate to support the event.



CITY OF BRECKENRIDGE FUND STRUCTURE



CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

General Fund

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019
BEGINNING FUND BALANCE	\$ 208,259	\$ 275,532	\$ 132,418	\$ 39,641
Receipts				
Taxes	2,319,299	2,519,900	2,460,323	2,633,200
License & Permits	20,916	17,800	17,600	17,600
Charges for Services	172,397	176,500	166,400	164,400
Franchise Fees	426,721	441,600	452,000	452,000
Fines & Penalties	60,239	64,500	46,500	55,700
Grants/Intergovernmental	-	-	18,500	-
Other	93,979	49,200	50,100	41,400
Other Financing Sources	665,668	650,000	650,000	750,000
Total Receipts	3,759,219	3,919,500	3,861,423	4,114,300
TOTAL CURRENT RECEIPTS	3,759,219	3,919,500	3,861,423	4,114,300
TOTAL FUNDS AVAILABLE	3,967,478	4,195,032	3,993,841	4,153,941
Expenditures				
Administration	610,181	612,000	583,300	556,400
Police	991,059	1,092,300	1,061,600	1,084,600
Municipal Court	69,572	89,400	81,000	87,400
Fire	805,390	871,872	893,600	852,320
Streets	376,227	424,300	431,200	408,100
Public Services	451,843	491,200	459,900	492,800
Non-Departmental	436,495	448,100	443,600	447,900
Total Expenditures	3,740,767	4,029,172	3,954,200	3,929,520
TOTAL CURRENT EXPENDITURES	3,740,767	4,029,172	3,954,200	3,929,520
NET INCR (DECR) IN FUND BALANCE	18,452	(109,672)	(92,777)	184,780
GAAP ADJUSTMENT	(94,293)			
ENDING FUND BALANCE	\$ 132,418	\$ 165,860	\$ 39,641	\$ 224,421

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Taxes				
4005 Current Taxes	\$ 962,192	\$ 998,800	\$ 966,723	\$ 1,139,600
4007 Delinquent Taxes	228,978	320,000	280,000	280,000
4009 Penalties & Interest	45,266	47,000	45,000	45,000
4029 City Sales Tax	829,526	882,300	890,000	890,000
4031 Mixed Beverage Tax	3,540	3,800	3,700	3,600
4034 Property Tax Reduced by Sales	207,382	220,000	225,000	225,000
4036 Hotel/Motel Tax	42,415	48,000	49,900	50,000
Total Taxes	2,319,299	2,519,900	2,460,323	2,633,200
License & Permits				
4101 Building Permits	5,876	5,000	5,000	5,000
4102 Plumbing Permits	2,485	1,500	1,500	2,000
4103 Electrical Permits	5,425	3,500	4,000	4,000
4104 Gas Permits	1,520	2,000	2,000	1,500
4108 Beer Licenses	855	600	900	900
4109 Gaming Machine License	375	1,200	1,200	1,200
4114 Dog Licenses/Pound Fees	4,380	4,000	3,000	3,000
Total License & Permits	20,916	17,800	17,600	17,600
Charges For Services				
4213 Oil & Gas Inspections	1,225	1,200	1,200	1,200
4218 Zoning Application Fees	225	300	200	200
4219 Cemetery - Sales & Perpetual Care	4,400	12,000	8,000	6,000
4222 Service Fees - County - Fires	54,167	50,000	50,000	50,000
4223 Service Fees - County - Radio	39,000	36,000	36,000	36,000
4225 Contributions A/S Program (City)	21,851	18,000	18,000	18,000
4226 Donations A/S Meals (COG)	712	3,500	-	-
4227 Swimming Pool Receipts	15,419	16,000	14,000	15,000
4228 County Contributions A/S	27,083	25,000	25,000	25,000
4232 Lifeguard Training	1,200	3,600	1,600	1,600
4233 Swimming Lessons	1,575	1,500	2,000	1,500
4234 Pavilion Rental	850	1,500	1,500	1,500
4235 Pool Rental	4,690	4,500	5,500	5,000
4236 Police Salaries Reimbursement	-	3,400	3,400	3,400
Total Charges For Services	172,397	176,500	166,400	164,400
Franchise Fees				
4401 Gross Receipts Electric	302,603	295,000	310,000	310,000
4402 Franchise Fee Garbage	10,488	27,000	27,000	27,000
4403 Gross Receipts Gas Franchise	55,334	60,000	60,000	60,000
4404 Telecommunications Franchise Fee	27,433	31,000	26,400	27,000
4405 Gross Receipts TV Cable Co. 5%	30,863	28,600	28,600	28,000
Total Franchise Fees	426,721	441,600	452,000	452,000

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Fines & Penalties				
4500 Municipal Court	43,879	45,000	36,000	42,000
4501 Municipal Court Security Fee	1,162	1,500	1,000	1,000
4502 Child Safety Fund - Traffic Offense	681	2,200	100	200
4505 Misc. Court Fees	14,079	15,000	9,000	12,000
4506 Judicial Efficiency - Time Payment	438	500	400	400
4507 Code Compliance Liens	-	300	-	100
Total Fines & Penalties	60,239	64,500	46,500	55,700
Grants/Intergovernmental				
4650 Capital Grants & Contribution	-	-	18,500	-
Total Grants/Intergovernmental	-	-	18,500	-
Other				
4720 Interest Income	526	800	600	600
4734 Misc. Revenue	45,590	1,800	1,800	1,000
4735 Charge Off Account - Bad Debts	-	-	-	-
4736 Cash Over/Short Account	1	-	-	-
4737 (LEOSE) Allocations	2,550	2,600	2,600	2,600
4738 Ins. Casualty Loss - Buildings	3,223	-	-	-
4739 Ins. Casualty Loss - Equipment	3,636	-	-	-
4741 Revenue in Lieu of Taxes Housing	2,128	2,000	2,000	2,000
4742 Non-Revenue Receipts	16,902	25,000	25,000	17,200
4745 Sale of Materials	1,257	-	100	-
4746 Cemetery Care & Contrib. Interest	8,739	9,000	9,000	9,000
4747 Royalty Income	9,427	8,000	9,000	9,000
Total Other	93,979	49,200	50,100	41,400
Other Financing Sources				
4900 Water Fund Transfer	392,068	350,000	350,000	450,000
4901 Waste Water Transfer Payments	273,600	300,000	300,000	300,000
Total Other Financing Sources	665,668	650,000	650,000	750,000
TOTAL GENERAL FUND REVENUE	\$ 3,759,219	\$ 3,919,500	\$ 3,861,423	\$ 4,114,300

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

General Fund

Department	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Mayor & Commission	\$ 684	\$ 2,500	\$ 2,200	\$ 2,500	0.0%
City Manager	175,686	166,100	166,800	163,200	-1.7%
City Secretary/Finance Officer	144,114	145,700	132,300	134,600	-7.6%
Public Works Director	68,550	83,000	74,400	76,500	-7.8%
Accounting	139,585	103,000	101,900	105,900	2.8%
City Offices	65,690	74,000	68,600	56,900	-23.1%
City Hall	15,872	37,700	37,100	16,800	-55.4%
Police	991,059	1,092,300	1,061,600	1,084,600	-0.7%
Animal Welfare	146,270	173,000	163,600	153,800	-11.1%
Municipal Court	69,572	89,400	81,000	87,400	-2.2%
Fire	659,120	698,872	730,000	698,520	-0.1%
Aging Services	125,370	142,000	122,300	132,200	-6.9%
Cemetery	89,553	97,000	88,700	111,000	14.4%
Parks & Recreation	236,920	252,200	248,900	249,600	-1.0%
Street Department	360,863	395,800	389,500	388,100	-1.9%
Garage & Warehouse	15,364	28,500	41,700	20,000	-29.8%
Non-Departmental	436,495	448,100	443,600	447,900	0.0%
TOTAL EXPENDITURES	\$ 3,740,767	\$ 4,029,172	\$ 3,954,200	\$ 3,929,520	-2.5%

The City of Breckenridge is a home-rule city operating under the City Charter adopted in 1954. The City is operated under a commissioner-manager form of government with a Mayor, four commissioners and a City Manager. The Mayor and City Commissioners are elected at-large with the City Commissioners elected for Places one through four. All members of the Commission including the Mayor are allowed to vote. City Commission meetings are regularly schedule once a month on the first Tuesday at 5:30 p.m.

Goal 1: Safety and Security

Objective 1: Ensure public Safety and public health in the community

Goal 2: Leadership and Financial

Objective 1: Adopt and follow sound business practices and financial policies

Goal 3: Capital Improvements and Economic Development

Objective 1: Maintain the city's infrastructure and strengthen economic development in the city

Goal 4: Quality of Life

Objective 1: Enhance the quality of life in Breckenridge

Goal 5: Forward Planning

Objective 1: Develop sustainable multi-year plans for present and future generations

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Mayor & Commission

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 372	\$ 600	\$ 500	\$ 1,000	66.7%
Prof & Contractual Serv	269	900	700	700	-22.2%
Dues, Travel & Training	43	1,000	1,000	800	-20.0%
TOTAL EXPENDITURES	\$ 684	\$ 2,500	\$ 2,200	\$ 2,500	0.0%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Mayor	1	1	1	1	0.0%
Commissioners	4	4	4	4	0.0%
TOTAL STAFFING	5	5	5	5	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Mayor & Commission 5-11				
Wages & Benefits				
5105 Regular Salaries	\$ 345	\$ 400	\$ 400	\$ 900
5215 Social Security/Medicare	27	100	100	100
5225 SUTA	-	100	-	-
Total Wages & Benefits	372	600	500	1,000
Prof & Contractual Serv				
5519 Equipment Repair by Contact Serv	-	200	-	200
5543 Service Pins & Plaques	269	700	700	500
Total Prof & Contractual Serv	269	900	700	700
Dues, Travel & Training				
5905 Continuing Education	43	1,000	1,000	800
Total Dues, Travel & Training	43	1,000	1,000	800
TOTAL MAYOR & COMMISSION	\$ 684	\$ 2,500	\$ 2,200	\$ 2,500



The City Commission appoints a City Manager who is the administrative head of the municipal government, and is responsible for the efficient administration of all departments. The City Manager appoints or removes all appointive officers or employees of the city except as otherwise provided in the charter. The City Manager prepares the annual budget and keeps the Commission aware of financial conditions and needs of the city.

Goal 1: Safety and Security

Objective 1: Support efforts toward law enforcement best practices efforts

Objective 2: Support efforts toward Fire Department best practices efforts, improvement in ISO rating, Code Enforcement community wide cleanup

Goal 2: Leadership and Financial

Objective 1: Review organization, realign to level workloads, and improve management in organization

Objective 2: Develop contingency planning approach for next two years

Objective 3: Review revenue streams/fee schedules and adjust as appropriate

Goal 3: Capital Improvements and Economic Development

Objective 1: Complete capital projects for water, wastewater, drainage and streets

Objective 2: Support efforts to improve retail, commercial and industrial development and housing

Goal 4: Quality of Life

Objective 1: Pursue recreational, cultural, and aesthetic improvements

Objective 2: Continue abating sub-standard houses and junk cars

Goal 5: Forward Planning

Objective 1: Review/update Capital Improvements Plan by 9/30/19

Objective 2: Develop management succession plan at all levels

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$166,049	\$175,686	\$166,800	\$163,200
Outputs				
Best Practices awards	0	0	0	2
Organizational re-alignment	Yes	Yes	Yes	Yes
Capital projects completed	1	1	1	4
Sub-standard houses abated	13	20	20	25
Junk cars abated	68	100	100	50
Management succession plans	0	0	1	6
Efficiency Measures				
Dept. expenditures per capita	\$ 28.73	\$ 30.40	\$ 28.86	\$ 28.24

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Manager

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 156,732	\$ 163,800	\$ 164,600	\$ 161,400	-1.5%
Supplies & Minor Equip	260	-	-	-	0.0%
Prof & Contractual Serv	13,679	200	100	200	0.0%
Mrkt, Print & Advertising	345	500	500	400	-20.0%
Dues, Travel & Training	4,670	1,600	1,600	1,200	-25.0%
TOTAL EXPENDITURES	\$ 175,686	\$ 166,100	\$ 166,800	\$ 163,200	-1.7%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
City Manager	1	1	1	1	0.0%
City Manager Secretary	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
City Manager 5-12				
Wages & Benefits				
5105 Regular Salaries	\$ 116,014	\$ 119,500	\$ 119,200	\$ 116,300
5110 Overtime Pay	606	-	300	300
5115 Car Allowance	6,500	6,000	6,000	6,000
5204 Term Life Ins - City Portion	9	100	-	-
5205 Health Ins - City Portion	12,861	17,600	17,600	18,800
5210 TMRS	11,103	10,800	11,400	10,500
5215 Social Security/Medicare	9,232	9,200	9,600	9,000
5220 Longevity Pay	407	500	500	500
5225 SUTA	-	100	-	-
Total Wages & Benefits	156,732	163,800	164,600	161,400
Supplies & Minor Equip				
5333 Minor Equip	260	-	-	-
Total Supplies & Minor Equip	260	-	-	-
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	100	-
5515 Professional Services	-	-	-	-
5519 Equipment Repair by Contract Serv	13,679	200	-	200
Total Prof & Contractual Serv	13,679	200	100	200
Mrkt, Print & Advertising				
5800 Printing & Advertising	36	100	-	-
5801 Professional Publications	309	400	500	400
Total Mrkt, Print & Advertising	345	500	500	400
Dues, Travel & Training				
5905 Continuing Education	4,670	1,600	1,600	1,200
Total Dues, Travel & Training	4,670	1,600	1,600	1,200
TOTAL CITY MANAGER	\$ 175,686	\$ 166,100	\$ 166,800	\$ 163,200



The City Secretary/Finance Officer's responsibilities include a broad range of administrative and clerical support for city departments and the public. She/he must attend all meetings of the City Commission, prepares and maintains minutes, ordinances, resolutions, contracts, deeds, easements, and other official documents and is responsible for all public information requests and records management. As Election Administrator, the position is responsible for all city elections. As Finance Officer, the position is responsible for the Accounting Department which includes general ledger, payroll, accounts payable, human resources and Water Office which includes all collections.

Goal 1: Leadership and Financial

- Objective 1: Continue to improve communications with and between staff members
- Objective 2: Maintain and enhance the City's website to improve communications between the City and the Citizens of Breckenridge, as well as visitors
- Objective 3: Continue training and professional development
- Objective 4: Continue training and cross-training of office staff to include: attitude, positive thinking, customer service, professionalism, organizational skills and time management
- Objective 5: Update, organize and manage record retention system. Continue audit/clean out of existing records

Goal 2: Forward Planning

- Objective 1: Review and maintain instruction manuals for each position in Accounting & Water and Wastewater Commercial (SOP's)
- Objective 2: Continue to work towards TMCA - TMCCP Recertification
- Objective 3: Do online training and testing to receive National Incident Management System (NIMS) Certifications
- Objective 4: Develop management succession plan

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs:				
Total full-time equivalents	1	1	1	1
Total Dept. Expenditures	\$125,013	\$144,114	\$132,300	\$134,600
Outputs:				
Agendas/Minutes – City Commission	17	17	17	17
Ordinances	25	27	20	20
Resolutions	25	28	25	25
Public notices:				
Election, CCR & Other	6	9	8	7
Boil Water	0	7	28	NA
Open Records Requests	138	118	100	NA
Efficiency Measures:				
Dept. expenditures per capita	\$21.63	\$ 24.93	\$ 22.89	\$ 23.29

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****City Secretary/Finance Officer**

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 52,852	\$ 58,900	\$ 57,400	\$ 59,600	1.2%
Supplies & Minor Equip	3,346	4,200	2,200	4,000	-4.8%
Repair & Maintenance	82	200	100	200	0.0%
Prof & Contractual Serv	48,536	65,400	56,600	57,800	-11.6%
Mrkt, Print & Advertising	34,553	11,000	11,000	10,000	-9.1%
Dues, Travel & Training	4,745	6,000	5,000	3,000	-50.0%
TOTAL EXPENDITURES	\$ 144,114	\$ 145,700	\$ 132,300	\$ 134,600	-7.6%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
City Sec/Finance Off	1	1	1	1	0.0%
TOTAL STAFFING	1	1	1	1	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Secretary/Finance Officer 5-13	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Wages & Benefits				
5105 Regular Salaries	\$ 41,309	\$ 42,500	\$ 41,700	\$ 42,500
5204 Term Life Ins - City Portion	9	100	-	-
5205 Health Ins - City Portion	4,781	8,800	8,800	9,400
5210 TMRS	3,736	3,900	3,800	3,900
5215 Social Security/Medicare	2,804	3,300	2,800	3,300
5220 Longevity Pay	213	300	300	500
5225 SUTA	-	-	-	-
Total Wages & Benefits	52,852	58,900	57,400	59,600
Supplies & Minor Equip				
5316 City Election/Bond Election Supplies	1,931	1,800	1,800	2,500
5326 M/V Operating Supplies	1,155	400	400	500
5333 Minor Equip	260	2,000	-	1,000
Total Supplies & Minor Equip	3,346	4,200	2,200	4,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	82	200	100	200
Total Repair & Maintenance	82	200	100	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5512 Bond Election/Judges	599	1,000	600	600
5518 M/V Repair by Contract	50	200	100	200
5519 Equipment Repair by Contract Serv	288	500	-	500
5544 Contractual Services	6,403	12,000	8,000	6,000
5548 Benevolence	331	400	300	400
5550 CTA Contract	40,865	51,200	47,600	50,000
Total Prof & Contractual Serv	48,536	65,400	56,600	57,800
Mrkt, Print & Advertising				
5800 Printing & Advertising	34,553	9,000	9,000	9,000
5801 Professional Publications	-	2,000	2,000	1,000
Total Mrkt, Print & Advertising	34,553	11,000	11,000	10,000
Dues, Travel & Training				
5905 Continuing Education	4,745	6,000	5,000	3,000
Total Dues, Travel & Training	4,745	6,000	5,000	3,000
TOTAL CITY SECRETARY/FINANCE OFFICER	\$ 144,114	\$ 145,700	\$ 132,300	\$ 134,600



The Public Works Director has responsibility over the departments of Streets, Garage and Warehouse, Water Meters, Lake Daniels, Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, and Sanitation.

Goal 1: Safety and Security

Objective 1: Pursue higher continuing education to provide safe practices for myself and staff

Objective 2: Get more training for staff

Goal 2: Leadership and Financial

Objective 1: Enroll in Certified Public Manager course

Objective 2: Keep staff motivated to improve their departments

Objective 3: Keep staff aware of the cost of jobs they do

Goal 2: Capital Improvements and Economic Development

Objective 1: Continue to support engineering firms and contractors to complete capital improvements

Objective 2: Continue with the demolition and removal of abandoned and nuisance buildings

Goal 3: Quality of Life

Objective 1: Improve the appearance of city owned property

Objective 2: Improve city streets and drainage

Goal 4: Forward Planning

Objective 1: Have all staff NIMS certified by end of budget year

Objective 2: Keep staff trained and motivated for future projects

Objective 3: Continue assisting with coming projects and information needed for the future of our home town

Objective 4: Find electronic work and tracking system to help reduce redundancies and accountability.

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Public Works Director

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 55,748	\$ 59,600	\$ 58,800	\$ 60,200	1.0%
Supplies & Minor Equip	3,762	14,300	7,600	7,600	-46.9%
Repair & Maintenance	340	600	100	600	0.0%
Prof & Contractual Serv	6,181	5,500	4,900	6,100	10.9%
Dues, Travel & Training	2,519	3,000	3,000	2,000	-33.3%
TOTAL EXPENDITURES	\$ 68,550	\$ 83,000	\$ 74,400	\$ 76,500	-7.8%

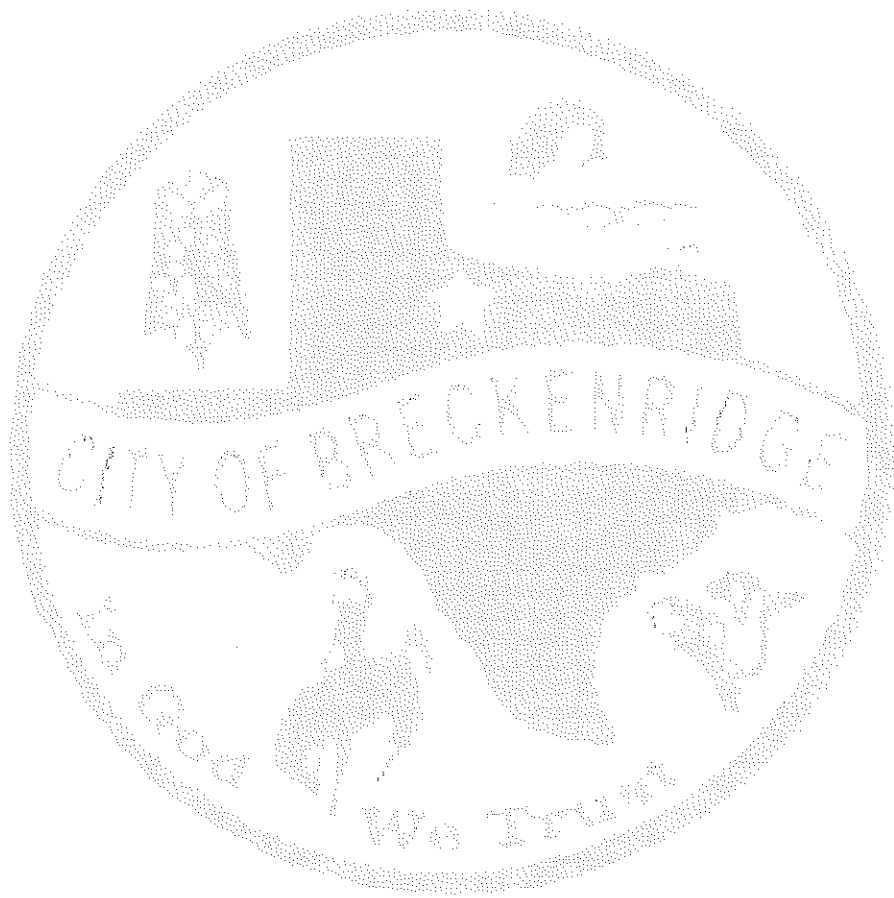
Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Director - Public Works	1	1	1	1	0.0%
TOTAL STAFFING	1	1	1	1	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Public Works Director 5-14				
Wages & Benefits				
5105 Regular Salaries	\$ 42,579	\$ 43,500	\$ 42,900	\$ 43,500
5204 Term Life Ins - City Portion	9	100	-	-
5205 Health Ins - City Portion	5,697	8,800	8,800	9,400
5210 TMRS	3,953	3,900	3,900	3,900
5215 Social Security/Medicare	3,225	3,300	3,100	3,300
5220 Longevity Pay	285	-	100	100
5221 Certification Pay	-	-	-	-
5225 SUTA	-	-	-	-
Total Wages & Benefits	55,748	59,600	58,800	60,200
Supplies & Minor Equip				
5323 Special Clothing	87	-	100	100
5326 M/V Operating Supplies	2,346	3,000	2,400	2,400
5328 Equip Operating Supplies	-	600	100	100
5333 Minor Equip	1,329	10,700	5,000	5,000
Total Supplies & Minor Equip	3,762	14,300	7,600	7,600
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	253	500	100	500
5407 Equip Repair & Maint Supplies	87	100	-	100
Total Repair & Maintenance	340	600	100	600
Prof & Contractual Serv				
5518 M/V Repair by Contract	226	200	200	800
5519 Equipment Repair by Contract Serv	-	100	-	100
5540 Uniforms & Clothing	580	200	200	200
5563 GIS Services	5,375	5,000	4,500	5,000
Total Prof & Contractual Serv	6,181	5,500	4,900	6,100
Dues, Travel & Training				
5905 Continuing Education	2,519	3,000	3,000	2,000
Total Dues, Travel & Training	2,519	3,000	3,000	2,000
TOTAL PUBLIC WORKS DIRECTOR	\$ 68,550	\$ 83,000	\$ 74,400	\$ 76,500



Accounting**FY 2018-2019**

The City Secretary/Finance Officer is over the Accounting Department which is responsible for maintaining the general ledger, payroll, human resources, accounts payable, and cemetery records.

Goal 1: Leadership and Financial

Objective 1: Maintain and improve accuracy: general ledger, accounts payable, payroll

Objective 2: Maintain website for financial transparency

Objective 3: Continue training, cross-training and professional development

Objective 4: Review and update internal controls as required

Goal 2: Forward Planning

Objective 1: Create and maintain instruction manuals for each position (SOP's)

Objective 2: Develop staff succession plans

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Accounting

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 83,469	\$ 87,000	\$ 85,400	\$ 86,900	-0.1%
Supplies & Minor Equip	-	1,500	1,500	1,500	0.0%
Prof & Contractual Serv	13,253	10,500	10,500	13,500	0.0%
Mrkt, Print & Advertising	635	2,000	2,500	2,000	0.0%
Dues, Travel & Training	1,277	2,000	2,000	2,000	0.0%
Capital Outlay	40,951	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 139,585	\$ 103,000	\$ 101,900	\$ 105,900	2.8%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Asst City Secretary	1	1	1	1	0.0%
Bookkeeper	2	1	1	1	0.0%
TOTAL STAFFING	3	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Accounting 5-15	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Wages & Benefits				
5105 Regular Salaries	\$ 53,707	\$ 55,200	\$ 54,200	\$ 54,700
5110 Overtime Pay	-	100	-	100
5204 Term Life Ins - City Portion	17	200	-	-
5205 Health Ins - City Portion	16,428	17,600	17,600	18,800
5210 TMRS	5,174	5,300	5,200	5,300
5215 Social Security/Medicare	4,353	4,500	4,400	4,500
5220 Longevity Pay	3,790	3,900	4,000	3,500
5225 SUTA	-	200	-	-
Total Wages & Benefits	83,469	87,000	85,400	86,900
Supplies & Minor Equip				
5333 Minor Equip	-	1,500	1,500	1,500
Total Supplies & Minor Equip	-	1,500	1,500	1,500
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	-
5519 Equipment Repair by Contract Serv	3,265	500	500	3,500
5544 Contractual Services	9,988	10,000	10,000	10,000
Total Prof & Contractual Serv	13,253	10,500	10,500	13,500
Mrkt, Print & Advertising				
5800 Printing & Advertising	635	2,000	2,500	2,000
Total Mrkt, Print & Advertising	635	2,000	2,500	2,000
Dues, Travel & Training				
5905 Continuing Education	1,277	2,000	2,000	2,000
Total Dues, Travel & Training	1,277	2,000	2,000	2,000
Capital Outlay				
7212 Computers/Software	40,951	-	-	-
Total Capital Outlay	40,951	-	-	-
TOTAL ACCOUNTING	\$ 139,585	\$ 103,000	\$ 101,900	\$ 105,900



CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****City Offices**

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Supplies & Minor Equip	\$ 19,235	\$ 18,300	\$ 16,200	\$ 16,500	-9.8%
Repair & Maintenance	118	800	-	400	-50.0%
Prof & Contractual Serv	12,018	22,300	20,600	13,300	-40.4%
Utility Services	22,532	20,800	20,000	20,700	-0.5%
Rentals/Leases	11,787	11,800	11,800	6,000	-49.2%
TOTAL EXPENDITURES	\$ 65,690	\$ 74,000	\$ 68,600	\$ 56,900	-23.1%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
City Offices 5-18				
Supplies & Minor Equip				
5305 Office Supplies	\$ 15,987	\$ 15,000	\$ 12,500	\$ 13,000
5318 Coffee Room Supplies	358	800	500	500
5319 Janitor Supplies	2,125	1,500	2,100	2,000
5333 Minor Equip	765	1,000	1,100	1,000
Total Supplies & Minor Equip	19,235	18,300	16,200	16,500
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	78	400	-	200
5408 Building & Grounds Repair	40	400	-	200
Total Repair & Maintenance	118	800	-	400
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	2,740	7,000	5,300	2,500
5521 Building & Grounds by Contract	1,218	6,500	6,500	2,000
5547 Pest Control	360	400	400	400
5554 Janitor Service	7,700	8,400	8,400	8,400
Total Prof & Contractual Serv	12,018	22,300	20,600	13,300
Utility Service				
5700 Communications	14,366	13,000	13,200	13,200
5701 Electricity	5,382	6,000	4,700	5,400
5716 Natural Gas	2,784	1,800	2,100	2,100
Total Utility Service	22,532	20,800	20,000	20,700
Rentals/Leases				
7105 Rentals	11,787	11,800	11,800	6,000
Total Rentals/Leases	11,787	11,800	11,800	6,000
TOTAL CITY OFFICES	\$ 65,690	\$ 74,000	\$ 68,600	\$ 56,900

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****City Hall**

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Supplies & Minor Equip	\$ 1,263	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
Repair & Maintenance	169	700	500	700	0.0%
Prof & Contractual Serv	3,190	24,000	23,800	3,400	-85.8%
Utility Services	11,250	11,700	11,500	11,400	-2.6%
TOTAL EXPENDITURES	\$ 15,872	\$ 37,700	\$ 37,100	\$ 16,800	-55.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Hall 5-19	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Supplies & Minor Equip				
5318 Coffee Room Supplies	\$ 174	\$ 200	\$ 200	\$ 200
5319 Janitor Supplies	1,083	800	800	800
5328 Equip Operating Supplies	6	200	200	200
5333 Minor Equip	-	100	100	100
Total Supplies & Minor Equip	1,263	1,300	1,300	1,300
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	34	200	-	200
5408 Building & Grounds Repair	135	500	500	500
Total Repair & Maintenance	169	700	500	700
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	190	300	-	200
5521 Building & Grounds by Contract	500	21,000	21,000	500
5547 Pest Control	300	300	400	300
5554 Janitor Service	2,200	2,400	2,400	2,400
Total Prof & Contractual Serv	3,190	24,000	23,800	3,400
Utility Service				
5701 Electricity	8,789	9,000	9,000	9,000
5716 Natural Gas	2,461	2,700	2,500	2,400
Total Utility Service	11,250	11,700	11,500	11,400
TOTAL CITY HALL	\$ 15,872	\$ 37,700	\$ 37,100	\$ 16,800

Police

FY 2018-2019

The Chief of Police is over the Police Department which is responsible for responding to calls for service, enforcement of criminal and traffic laws, conducting criminal investigations, and the apprehension of criminal offenders.

Goal 1: Safety and Security

Objective 1: Develop a policy that is consonant with the Law Enforcement Agency Best Practices Recognition Program without the added costs

Goal 2: Leadership and Financial

Objective 1: Continue with the program that allows us to gather and share information with other local and federal law enforcement agencies that can be done without adding human capital.

Objective 2: Continue to be proactive without adding any more personnel

Goal 3: Capital Improvements and Economic Development

Objective 1: Investigate leasing new police patrol cars

Goal 4: Quality of Life

Objective 1: Conduct National Night Out

Goal 5: Forward Planning

Objective 1: Develop succession plan

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Police

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 825,123	\$ 917,200	\$ 877,000	\$ 911,800	-0.6%
Supplies & Minor Equip	48,848	45,300	40,000	52,000	14.8%
Repair & Maintenance	1,371	1,400	700	1,300	-7.1%
Prof & Contractual Serv	38,796	37,100	34,300	30,400	-18.1%
Utility Service	66,282	81,700	78,500	76,600	-6.2%
Mrkt, Print & Advertising	666	1,500	2,300	2,200	46.7%
Dues, Travel & Training	7,079	6,000	6,000	6,000	0.0%
Rentals/Leases	2,894	2,100	4,300	4,300	104.8%
Capital Outlay	-	-	18,500	-	0.0%
TOTAL EXPENDITURES	\$ 991,059	\$ 1,092,300	\$ 1,061,600	\$ 1,084,600	-0.7%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Police Chief	1	1	1	1	0.0%
Detective Captain	1	1	1	1	0.0%
Lieutenant	1	1	1	1	0.0%
Police - Sergeant	2	2	2	2	0.0%
Police - Patrol	8	7	7	7	0.0%
Police - Secretary	1	1	1	1	0.0%
Radio Dispatcher #1	1	1	1	1	0.0%
Radio Dispatcher #2	3	3	3	3	0.0%
Pt Dispr - (1550 hr. = .75 FTE)	0.75	0.75	0.75	0.75	0.0%
X-ing Grd - (1440 hr. = .7 FTE)	0.7	0.7	0.7	0.7	0.0%
TOTAL STAFFING	19.45	18.45	18.45	18.45	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Police 5-20				
Wages & Benefits				
5105 Regular Salaries	\$ 558,920	\$ 600,700	\$ 561,900	\$ 600,700
5110 Overtime Pay	48,411	55,000	55,000	40,000
5204 Term Life Ins - City Portion	122	1,000	-	-
5205 Health Ins - City Portion	113,585	149,600	149,600	159,800
5210 TMRS	52,787	54,500	56,800	54,600
5215 Social Security/Medicare	46,438	50,200	49,000	50,300
5220 Longevity Pay	4,860	5,200	4,700	6,400
5225 SUTA	-	1,000	-	-
Total Wages & Benefits	825,123	917,200	877,000	911,800
Supplies & Minor Equip				
5305 Office Supplies	4,330	6,200	3,600	4,400
5318 Coffee Room Supplies	1,045	1,300	800	1,000
5319 Janitor Supplies	1,253	800	600	800
5320 Film - CID - Ammo	2,175	2,000	2,500	2,000
5326 M/V Operating Supplies	25,035	30,000	28,000	28,000
5328 Equip Operating Supplies	638	1,000	500	800
5333 Minor Equip	14,372	4,000	4,000	15,000
Total Supplies & Minor Equip	48,848	45,300	40,000	52,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,189	1,000	600	1,000
5407 Equip Repair & Maint Supplies	182	300	100	200
5408 Building & Grounds Repair	-	100	-	100
Total Repair & Maintenance	1,371	1,400	700	1,300
Prof & Contractual Serv				
5501 Physicals Pre-Employment	574	1,100	1,100	600
5502 Medical Expenses City Prisoner	-	1,000	1,000	1,000
5514 Purchase of Criminal Information	-	200	-	200
5515 Professional Services	1,917	4,000	3,300	3,300
5518 M/V Repair by Contract	19,153	12,000	12,000	12,000
5519 Equipment Repair by Contract Serv	1,246	4,000	1,600	2,000
5521 Building & Grounds by Contact	627	500	600	600
5540 Uniforms & Clothing	1,313	5,000	5,000	1,400
5544 Contractual Services	4,006	500	500	500
5554 Janitor Service	4,400	4,800	4,800	4,800
5557 Forensic Lab Charges	5,560	4,000	4,400	4,000
Total Prof & Contractual Serv	38,796	37,100	34,300	30,400
Utility Service				
5700 Communications	15,017	21,000	21,400	21,000
5701 Electricity	536	700	600	600
5718 Law Enforcement Center Utilities	50,729	60,000	56,500	55,000
Total Utility Service	66,282	81,700	78,500	76,600

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Police 5-20				
Mrkt, Print & Advertising				
5800 Printing & Advertising	666	1,000	1,600	1,500
5801 Professional Publications	-	500	700	700
Total Mrkt, Print & Advertising	666	1,500	2,300	2,200
Dues, Travel & Training				
5905 Continuing Education	7,079	6,000	6,000	6,000
Total Dues, Travel & Training	7,079	6,000	6,000	6,000
Rentals/Leases				
7105 Rentals	2,894	2,100	4,300	4,300
Total Rentals/Leases	2,894	2,100	4,300	4,300
Capital Outlay				
7212 Computers/Software	-	-	18,500	-
Total Capital Outlay	-	-	18,500	-
TOTAL POLICE	\$ 991,059	\$ 1,092,300	\$ 1,061,600	\$ 1,084,600

Animal Welfare**FY 2018-2019**

The Code Enforcement Officer in the Fire Department is over the Animal Welfare Department which is responsible for maintaining the animal shelter and for enforcing laws and ordinances regarding animals within the city limits. The staff works closely with the Human Society.

Goal 1: Safety and Security

- Objective 1: Provide a safe environment and save the lives of animals
- Objective 2: Maintain and replace equipment needed for care and shelter
- Objective 3: Maintain shelter property and make outside fenced area more usable for animals, employees and perspective pet owners
- Objective 4: Enforce animal ordinance regarding dog tags and rabies shots

Goal 2: Leadership and Financial

- Objective 1: Provide education for the public on the awareness of spay/neuter, and responsibility of pet ownership, city and state laws and ordinances
- Objective 2: Be proactive in the Community
- Objective 3: Improve energy efficiency of shelter with double-pane windows
- Objective 4: Write tickets for continued abuse of rules
- Objective 5: Provide continuing education for ACO's

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs				
Total full-time equivalents	3	3	3	3
Total Dept. Expenditures	\$144,504	\$146,270	\$163,600	\$153,800
Outputs				
Dogs In	501	508	302	300
Cats In	221	101	14	50
Dogs Transported	355	341	158	200
Cats Transported	44	4	1	20
Citations	205	114	204	200
Tags Sold	146	117	34	120
Efficiency Measures				
Dept. expenditures per capita	\$ 25.00	\$ 25.31	\$ 28.30	\$ 26.61

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Animal Welfare

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 106,503	\$ 118,600	\$ 112,000	\$ 116,700	-1.6%
Supplies & Minor Equip	17,460	19,400	18,600	17,400	-10.3%
Repair & Maintenance	1,361	13,000	12,300	1,800	-86.2%
Prof & Contractual Serv	11,276	10,400	8,700	7,200	-30.8%
Utility Service	8,399	9,800	10,200	8,900	-9.2%
Mrkt, Print & Advertising	279	800	800	800	0.0%
Dues, Travel & Training	992	1,000	1,000	1,000	0.0%
TOTAL EXPENDITURES	\$ 146,270	\$ 173,000	\$ 163,600	\$ 153,800	-11.1%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Animal Control Officer	3	3	3	3	0%
TOTAL STAFFING	3	3	3	3	0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Animal Welfare 5-21				
Wages & Benefits				
5105 Regular Salaries	\$ 69,413	\$ 72,500	\$ 68,100	\$ 70,400
5110 Overtime Pay	5,190	6,000	5,100	5,000
5204 Term Life Ins - City Portion	8	200	-	-
5205 Health Ins - City Portion	19,542	26,400	26,400	28,200
5210 TMRS	6,605	7,100	6,600	6,900
5215 Social Security/Medicare	5,627	6,000	5,600	5,900
5220 Longevity Pay	118	100	200	300
5225 SUTA	-	300	-	-
Total Wages & Benefits	106,503	118,600	112,000	116,700
Supplies & Minor Equip				
5319 Janitor Supplies	1,850	3,000	3,000	3,000
5320 Film - CID - Ammo	21	100	-	100
5321 Animal Food	6,870	7,000	4,600	6,000
5323 Special Clothing	891	300	300	300
5326 M/V Operating Supplies	4,673	5,000	4,800	4,000
5327 Euthanasia Supplies	360	1,000	1,100	1,000
5328 Equip Operating Supplies	765	1,000	900	1,000
5333 Minor Equip	2,030	2,000	3,900	2,000
Total Supplies & Minor Equip	17,460	19,400	18,600	17,400
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	927	800	100	800
5407 Equip Repair & Maint Supplies	88	200	200	200
5408 Building & Grounds Repair	346	12,000	12,000	800
Total Repair & Maintenance	1,361	13,000	12,300	1,800
Prof & Contractual Serv				
5501 Physicals Pre-Employment	146	100	100	100
5518 M/V Repair by Contract	2,604	1,000	2,000	1,000
5519 Equipment Repair by Contract Serv	652	1,000	400	700
5521 Building & Grounds by Contract	5,371	5,000	5,000	2,500
5540 Uniforms & Clothing	978	1,200	500	1,000
5544 Contractual Services	-	600	-	400
5547 Pest Control	420	500	500	500
5559 Vet Care	1,105	1,000	200	1,000
Total Prof & Contractual Serv	11,276	10,400	8,700	7,200
Utility Service				
5700 Communications	854	800	1,200	900
5701 Electricity	7,545	9,000	9,000	8,000
Total Utility Service	8,399	9,800	10,200	8,900

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Animal Welfare 5-21				
Mrkt, Print & Advertising				
5800 Printing & Advertising	279	800	800	800
Total Mrkt, Print & Advertising	279	800	800	800
Dues, Travel & Training				
5905 Continuing Education	992	1,000	1,000	1,000
Total Dues, Travel & Training	992	1,000	1,000	1,000
TOTAL ANIMAL WELFARE	\$ 146,270	\$ 173,000	\$ 163,600	\$ 153,800

Municipal Court**FY 2018-2019**

The Municipal Judge is over the Municipal Court which has responsibility for processing all class "c" criminal charges filed by Police, Fire Marshals, Animal Control Officers and Code Enforcement Officers under the various codes and ordinances.

Goal 1: Safety and Security

Objective 1: Maintain security in the Municipal Court spaces by keeping doors locked in hallway and contacting Police Department should security problems arise

Goal 2: Leadership and Financial

Objective 1: Attend training recommended by TMCEC to obtain education hours required by 4/30/19

Objective 2: Promote and encourage teens to use Stephens County Teen Court to discharge citations

Objective 3: Operate Municipal Court more efficiently. Explain court procedures to defendants

Objective 4: Send Late Letter within 48 hours of Initial Appearance to encourage defendant to enter plea

Objective 5: Send summons to defendants as a reminder to help insure Initial Appearance

Objective 6: Reduce citations going to Capias Pro Fine warrants status by setting Show Cause Hearings to give defendants chance to pay

Goal 3: Quality of Life

Objective 1: Determine indigence status. Offer more choices to discharge citations (i.e. payment plans, extensions, driving safety course and community service)

Objective 2: Participate in National Night Out activities by October 31, 2018

Goal 4: Forward Planning

Objective 1: Require Court Clerk to read TMCEC articles regarding judicial responsibilities and methods

Objective 2: Instruct Court Clerk in completion of deferred disposition, warrants, and appeals

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$58345	\$57128	\$67636	\$74100
Outputs				
Number of warrants for the year	70	78	128	120
Total number of warrants	0	539	500	475
Number of cases resolved by CS				20
Number of teen court trial	0	8	8	10
Number of teen court resolved by DSC	0	50	20	20
Number of payment plans	0	70	93	100
Outcome Measures				
Safety training completion	0	100%	100%	100%
Succession training	0	0	100%	100%
Efficiency Measures				
Dept. expenditures per capita	0	0	13.62	12.82

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Municipal Court

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 57,128	\$ 73,300	\$ 67,700	\$ 71,900	-1.9%
Supplies & Minor Equip	1,737	3,500	2,000	3,000	-14.3%
Repair & Maintenance	-	200	-	200	0.0%
Prof & Contractual Serv	4,851	5,400	4,000	4,900	-9.3%
Utility Service	2,686	2,500	3,300	3,300	32.0%
Mrkt, Print & Advertising	135	500	-	100	-80.0%
Dues, Travel & Training	727	1,000	1,000	1,000	0.0%
Rentals/Leases	2,308	3,000	3,000	3,000	0.0%
TOTAL EXPENDITURES	\$ 69,572	\$ 89,400	\$ 81,000	\$ 87,400	-2.2%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Municipal Judge	1	1	1	1	0.0%
Municipal Court Clerk	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Municipal Court 5-24				
Wages & Benefits				
5105 Regular Salaries	\$ 38,289	\$ 47,200	\$ 42,800	\$ 45,000
5204 Term Life Ins - City Portion	16	200	-	-
5205 Health Ins - City Portion	12,273	17,600	17,600	18,800
5210 TMRS	3,463	4,300	3,900	4,100
5215 Social Security/Medicare	2,919	3,600	3,200	3,500
5220 Longevity Pay	168	200	200	500
5225 SUTA	-	200	-	-
Total Wages & Benefits	57,128	73,300	67,700	71,900
Supplies & Minor Equip				
5305 Office Supplies	1,737	2,500	2,000	2,000
5333 Minor Equip	-	1,000	-	1,000
Total Supplies & Minor Equip	1,737	3,500	2,000	3,000
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	-	200	-	200
Total Repair & Maintenance	-	200	-	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	-	-	-
5519 Equipment Repair by Contract Serv	58	1,000	-	500
5544 Contractual Services	4,688	4,000	4,000	4,000
5560 Jury Fees	60	400	-	400
Total Prof & Contractual Serv	4,851	5,400	4,000	4,900
Utility Service				
5700 Communications	2,686	2,500	3,300	3,300
Total Utility Service	2,686	2,500	3,300	3,300
Mrkt, Print & Advertising				
5800 Printing & Advertising	135	500	-	100
Total Mrkt, Print & Advertising	135	500	-	100
Dues, Travel & Training				
5905 Continuing Education	727	1,000	1,000	1,000
Total Dues, Travel & Training	727	1,000	1,000	1,000
Rentals/Leases				
7105 Rentals	2,308	3,000	3,000	3,000
Total Rentals/Leases	2,308	3,000	3,000	3,000
TOTAL MUNICIPAL COURT	\$ 69,572	\$ 89,400	\$ 81,000	\$ 87,400



Fire**FY 2018-2019**

The Fire Chief is over the Fire Department, Building Inspection, Code Enforcement, and Animal Welfare. The Fire Department includes both paid and volunteer elements and is responsible for fire protection in all of Stephens County and assists EMS when requested. The Fire Chief is the Chief Building Inspector and the Chief Code Enforcement Officer. All building, electrical, and plumbing permits are issued out of this office.

Goal 1: Safety and Security

Objective 1: Have ISO re-evaluated after water infrastructure is complete

Objective 2: Bring a rescue trailer into fully operational mode

Goal 2: Quality of Life

Objective 1: Improvement in ISO rating will directly affect residential and commercial property insurance premiums

Objective 2: Continue abatement of substandard or condemned property

Objective 3: Continue abating junk vehicles

Goal 3: Forward Planning

Objective 1: Continue efforts to obtain ladder truck through grants

Objective 2: Develop succession plan

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs				
Total full-time equivalents	12	12	12	12
Total Dept. Expenditures	\$732,061	\$659,120	\$730,000	\$698,520
Outputs				
Fire calls	459	464	339	400
Daily Inspections	154	221	91	150
Code Violations Cases	336	481	261	350
Efficiency Measures				
Dept. expenditures per capita	\$ 119.84	\$ 114.03	\$ 126.30	\$ 120.85

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Fire

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 597,048	\$ 617,572	\$ 648,200	\$ 625,600	1.3%
Supplies & Minor Equip	12,471	26,800	27,400	21,900	-18.3%
Repair & Maintenance	9,908	5,100	6,700	4,300	-15.7%
Prof & Contractual Serv	9,168	14,400	15,100	13,300	-7.6%
Utility Service	2,722	3,300	3,000	3,000	-9.1%
Mrkt, Print & Advertising	523	400	1,200	600	50.0%
Dues, Travel & Training	3,448	7,500	4,500	6,000	-20.0%
Rentals/Leases	23,832	23,800	23,900	23,820	0.1%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 659,120	\$ 698,872	\$ 730,000	\$ 698,520	-0.1%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Fire Chief	1	1	1	1	0.0%
Fire Captain	3	3	3	3	0.0%
Firefighters	6	6	6	6	0.0%
Permit Clerk	1	1	1	1	0.0%
Code Enforcement/Code Inspector	1	1	1	1	0.0%
TOTAL STAFFING	12	12	12	12	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Fire 5-25				
Wages & Benefits				
5105 Regular Salaries	\$ 396,039	\$ 399,572	\$ 421,000	\$ 400,500
5110 Overtime Pay	40,272	32,000	40,000	32,000
5204 Term Life Ins - City Portion	89	800	-	-
5205 Health Ins - City Portion	84,452	105,600	105,600	112,800
5210 TMRS	39,001	39,600	41,500	39,800
5215 Social Security/Medicare	32,853	33,600	35,200	33,800
5220 Longevity Pay	4,342	4,800	4,900	6,700
5221 Certification Pay	-	1,000	-	-
5225 SUTA	-	600	-	-
Total Wages & Benefits	597,048	617,572	648,200	625,600
Supplies & Minor Equip				
5322 Dorm Supplies	1,372	1,400	1,400	1,400
5323 Special Clothing	1,704	3,000	2,800	4,500
5326 M/V Operating Supplies	5,605	12,000	12,000	10,000
5328 Equip Operating Supplies	1,518	2,000	3,000	3,000
5333 Minor Equip	1,971	5,000	5,000	3,000
5334 Radio Purchases	301	3,400	3,200	-
Total Supplies & Minor Equip	12,471	26,800	27,400	21,900
Repair & Maintenance				
5401 Station & Dorm	680	500	1,000	700
5406 M/V Repair & Maint Supplies	931	800	2,500	1,200
5407 Equip Repair & Maint Supplies	297	800	200	400
5408 Building & Grounds Repair	8,000	3,000	3,000	2,000
Total Repair & Maintenance	9,908	5,100	6,700	4,300
Prof & Contractual Serv				
5501 Physicals Pre-Employment	273	300	-	300
5518 M/V Repair by Contract	1,520	5,000	7,000	5,000
5519 Equipment Repair by Contract Serv	1,462	2,000	2,000	2,000
5520 Radio Repair by Contract	-	400	-	400
5528 Laundry Service	811	700	600	100
5540 Uniforms & Clothing	5,102	6,000	5,500	5,500
Total Prof & Contractual Serv	9,168	14,400	15,100	13,300
Utility Service				
5700 Communications	2,722	3,300	3,000	3,000
Total Utility Service	2,722	3,300	3,000	3,000
Mrkt, Print & Advertising				
5800 Printing & Advertising	523	400	1,200	600
5801 Professional Publications	-	-	-	-
Total Mrkt, Print & Advertising	523	400	1,200	600

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Fire 5-25				
Dues, Travel & Training				
5905 Continuing Education	3,448	7,500	4,500	6,000
Total Dues, Travel & Training	3,448	7,500	4,500	6,000
Rentals/Leases				
7105 Rentals	113	100	200	100
7115 Interest/LP Equipment	5,917	5,300	5,300	4,746
7125 Lease Purchase Equipment	17,802	18,400	18,400	18,974
Total Rentals/Leases	23,832	23,800	23,900	23,820
Capital Outlay				
7220 Motor Vehicle Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL FIRE	\$ 659,120	\$ 698,872	\$ 730,000	\$ 698,520

Aging Services

FY 2018-2019

The Public Services Director is over the Aging Services Department which provides for the Aging Services Center to host games and activities and for meals three times a week. Staff also distributes meals to shut-ins. The program is funded by Stephens County and the City.

Goal 1: Quality of Life

Objective 1: Provide meals three days per week to Senior Citizens

Objective 2: Provide a place for Senior Citizens to eat, play games and fellowship

Objective 3: Provide location for Abilene Food Pantry to distribute food for indigent in community

Goal 2: Forward Planning

Objective 1: Seek out funding in the way of grants, food banks and donations

Objective 2: Have bake sales, garage sales and special events to raise funds

Objective 3: Better advertising for activities at Senior Center

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs				
Total full-time equivalents	2.5	2	2	2
Total Dept. Expenditures	\$178,439	\$122,100	\$142,000	\$138,400
Outputs				
Total number of serving days	156	156	156	156
Total number of meals served in house	6,969	6,655	5,411	
Total number of meals served to home	9,183	8,472	9,663	
Total number of daily activities	3	3	3	3
Efficiency Measures				
Cost per meal	\$11.05	\$8.07	\$9.42	
Dept. expenditure per capita	\$30.87	\$21.12	\$24.57	\$23.94

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Aging Services

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 63,672	\$ 71,800	\$ 61,500	\$ 72,100	0.4%
Supplies & Minor Equip	45,177	52,800	44,700	43,800	-17.0%
Repair & Maintenance	1,206	3,200	2,200	3,400	6.3%
Prof & Contractual Serv	5,057	2,400	2,400	2,400	0.0%
Utility Service	10,258	11,500	11,500	10,500	-8.7%
Dues, Travel & Training	-	300	-	-	-100.0%
TOTAL EXPENDITURES	\$ 125,370	\$ 142,000	\$ 122,300	\$ 132,200	-6.9%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
A/S Coordinator	1	1	1	1	0.0%
A/S Asst Coordinator	1	1	0	0	0.0%
A/S Cook I	1	0	0	0	0.0%
A/S Cook II - (2496 hr. = 1.2 FTE)	0.5	0.0	1.2	1.5	0.0%
TOTAL STAFFING	3.50	2.00	2.20	2.50	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Aging Services 5-31				
Wages & Benefits				
5105 Regular Salaries	\$ 46,437	\$ 55,700	\$ 46,700	\$ 55,700
5204 Term Life Ins - City Portion	16	100	-	-
5205 Health Ins - City Portion	10,112	8,800	8,800	9,400
5210 TMRS	3,313	2,200	2,100	2,200
5215 Social Security/Medicare	3,545	4,300	3,600	4,300
5220 Longevity Pay	249	400	300	500
5225 SUTA	-	300	-	-
Total Wages & Benefits	63,672	71,800	61,500	72,100
Supplies & Minor Equip				
5325 Raw Food	41,775	48,000	40,000	40,000
5326 M/V Operating Supplies	525	600	600	600
5328 Equip Operating Supplies	2,877	4,000	4,000	3,000
5333 Minor Equip	-	200	100	200
Total Supplies & Minor Equip	45,177	52,800	44,700	43,800
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	7	-	100	100
5407 Equip Repair & Maint Supplies	-	200	200	200
5408 Building & Grounds Repair	161	1,500	100	1,500
5411 Building & Grounds by Contract	864	500	800	800
5412 Equipment Repair by Contract Serv	174	1,000	1,000	800
Total Repair & Maintenance	1,206	3,200	2,200	3,400
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5503 COG Matching Funds	2,174	-	-	-
5518 M/V Repair by Contract	42	400	500	400
5528 Laundry Service	2,601	1,600	1,600	1,600
5547 Pest Control	240	300	300	300
Total Prof & Contractual Serv	5,057	2,400	2,400	2,400
Utility Service				
5700 Communications	1,427	1,500	1,500	1,500
5701 Electricity	8,831	10,000	10,000	9,000
Total Utility Service	10,258	11,500	11,500	10,500
Dues, Travel & Training				
5905 Continuing Education	-	300	-	-
Total Dues, Travel & Training	-	300	-	-
TOTAL AGING SERVICES	\$ 125,370	\$ 142,000	\$ 122,300	\$ 132,200



Cemetery**FY 2018-2019**

The Public Services Director is over the Cemetery Department which maintains the City's cemetery.

Goal 1: Leadership and Financial

Objective 1: Continue to educate employees on marking grave sites and dealing with grieving families

Goal 2: Quality of Life

Objective 1: Provide a clean, well groomed, quiet area for families to visit and pay respect to loved ones

Goal 3: Forward Planning

Objective 1: Acquire more land for cemetery expansion

Objective 2: Develop succession plan for the cemetery

Objective 3: Design and construct Columbarium, establish rates

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$118,858	\$92,000	\$88,402	\$97,000
Total number of funerals per year	42	40	45	40
Outputs				
Acres of developed cemetery maintained	47	47	47	47
Total number of columbarium's	0	0	0	1
Total number of chapel services per year	5	6	4	4
Efficiency Measures				
Dept. expenditure per capita	\$20.56	\$15.92	\$15.29	\$16.78

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Cemetery

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 75,185	\$ 80,800	\$ 79,000	\$ 82,200	1.7%
Supplies & Minor Equip	2,551	4,600	3,900	4,900	6.5%
Repair & Maintenance	1,593	2,200	900	1,500	-31.8%
Prof & Contractual Serv	7,007	6,400	1,700	4,100	-35.9%
Utility Service	3,217	3,000	3,200	3,300	10.0%
Capital Outlay	-	-	-	15,000	0.0%
TOTAL EXPENDITURES	\$ 89,553	\$ 97,000	\$ 88,700	\$ 111,000	14.4%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Cemeterian	1	1	1	1	0.0%
Laborer	2	1	1	1	0.0%
TOTAL STAFFING	3	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Cemetery 5-32				
Wages & Benefits				
5105 Regular Salaries	\$ 47,101	\$ 49,000	\$ 48,100	\$ 49,000
5110 Overtime Pay	266	300	100	200
5204 Term Life Ins - City Portion	18	200	-	-
5205 Health Ins - City Portion	14,761	17,600	17,600	18,800
5210 TMRS	4,753	4,900	4,800	5,000
5215 Social Security/Medicare	4,025	4,200	4,000	4,200
5220 Longevity Pay	4,261	4,400	4,400	5,000
5225 SUTA	-	200	-	-
Total Wages & Benefits	75,185	80,800	79,000	82,200
Supplies & Minor Equip				
5312 Sand - Seed - Fertilizer	-	500	600	500
5319 Janitor Supplies	134	300	100	200
5323 Special Clothing	125	100	100	100
5326 M/V Operating Supplies	1,024	1,200	2,000	2,400
5328 Equip Operating Supplies	950	1,200	800	1,000
5332 Markers/Curb/Bldg	10	300	-	200
5333 Minor Equip	308	1,000	300	500
Total Supplies & Minor Equip	2,551	4,600	3,900	4,900
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	545	200	500	400
5407 Equip Repair & Maint Supplies	805	1,500	100	800
5408 Building & Grounds Repair	243	500	300	300
Total Repair & Maintenance	1,593	2,200	900	1,500
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5518 M/V Repair by Contract	477	800	100	500
5519 Equipment Repair by Contract Serv	716	500	100	500
5521 Building & Grounds by Contract	1,150	400	-	400
5529 Cemetery Trust	2,062	4,000	1,000	1,500
5540 Uniforms & Clothing	1,172	600	500	600
5544 Contractual Services	1,430	-	-	500
Total Prof & Contractual Serv	7,007	6,400	1,700	4,100
Utility Service				
5700 Communications	711	800	700	800
5701 Electricity	706	1,000	1,000	1,000
5716 Natural Gas	1,800	1,200	1,500	1,500
Total Utility Service	3,217	3,000	3,200	3,300
Capital Outlay				
7230 Systems Improvements Purchase	-	-	-	15,000
Total Capital Outlay	-	-	-	15,000
TOTAL CEMETERY	\$ 89,553	\$ 97,000	\$ 88,700	\$ 111,000



Parks

FY 2018-2019

The Public Services Director is over the Parks Department which provides for maintenance of the City's parks, ball fields, downtown landscaped areas, and City-owned lots around town.

Goal 1: Quality of Life

Objective 1: Investigate historic park modifications.

Objective 2: Provide safe, clean, attractive public function spaces for citizens and users.

Goal 2: Forward Planning

Objective 1: Develop succession plan for parks department.

Objective 2: Develop plans for splash pad, 18 hole disc golf course, tree faces program.

Objective 3: Complete softball field construction

Performance Measures	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budgeted 2018-19
Inputs				
Total full-time equivalents	3	3	3	3
Total expenditures	\$245,075	\$212,700	\$251,000	\$251,900
Outputs				
Total number of parks	5	5	5	5
Total number of soccer fields	3	3	3	3
Total number of baseball complexes	1	1	1	1
Total number of restroom buildings	3	3	3	3
205,000 gal swimming pool 120 days/yr.	1	1	1	1
5,000 gal wading pool 120 days/yr.	1	1	1	1
Total number of community garden	1	1	1	1
Total number of pavilion rentals/yr.	N/A	N/A	N/A	N/A
Total number of swimmers/yr.	N/A	5,933	4,986	5,000
Efficiency Measures				
Dept. expenditure per capita	\$42.40	\$36.80	\$43.45	\$43.58

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Parks & Recreations

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 146,457	\$ 166,300	\$ 163,900	\$ 167,800	0.9%
Supplies & Minor Equip	35,225	33,600	29,400	34,500	2.7%
Repair & Maintenance	13,190	13,400	13,500	9,900	-26.1%
Prof & Contractual Serv	13,973	10,400	11,700	9,000	-13.5%
Utility Service	23,668	21,200	24,000	24,000	13.2%
Mrkt, Print & Advertising	2,228	2,000	1,600	2,000	0.0%
Dues, Travel & Training	1,617	4,700	100	1,800	-61.7%
Rentals/Leases	562	600	4,700	600	0.0%
TOTAL EXPENDITURES	\$ 236,920	\$ 252,200	\$ 248,900	\$ 249,600	-1.0%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Public Services Director	1	1	1	1	0.0%
Laborer	2	2	2	2	0.0%
Pool Manager - (630 hr. = .3 FTE)	0.3	0.3	0.3	0.3	0.0%
Pool Party Mgr. - (120 hr. = .06 FTE)	0.06	0.06	0.06	0.06	0.0%
Lifeguard - (2500 hr. = 1.2 FTE)	1.2	1.2	1.2	1.2	0.0%
TOTAL STAFFING	4.56	4.56	4.56	4.56	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Parks & Recreation 5-33				
Wages & Benefits				
5105 Regular Salaries	\$ 104,275	\$ 115,500	\$ 115,000	\$ 116,600
5110 Overtime Pay	1,384	3,000	2,000	1,500
5204 Term Life Ins - City Portion	25	200	-	-
5205 Health Ins - City Portion	21,662	26,400	26,400	28,200
5210 TMRS	7,792	8,200	8,000	8,400
5215 Social Security/Medicare	8,322	9,300	9,300	9,400
5220 Longevity Pay	2,997	3,100	3,200	3,700
5225 SUTA	-	600	-	-
Total Wages & Benefits	146,457	166,300	163,900	167,800
Supplies & Minor Equip				
5311 Chemicals	57	1,000	200	300
5312 Sand - Seed - Fertilizer	788	1,500	600	1,000
5313 Pool Chemicals	23,703	20,000	20,000	20,000
5314 Park Supplies	588	1,000	700	800
5319 Janitor Supplies	1,329	1,200	800	1,200
5323 Special Clothing	941	1,200	800	1,000
5324 Walker Sayle Community Serv	862	1,200	500	1,000
5326 M/V Operating Supplies	3,680	3,000	4,000	6,000
5328 Equip Operating Supplies	1,357	1,500	600	1,200
5333 Minor Equip	1,920	2,000	1,200	2,000
Total Supplies & Minor Equip	35,225	33,600	29,400	34,500
Repair & Maintenance				
5400 Pool Repairs	2,066	8,000	8,000	4,000
5406 M/V Repair & Maint Supplies	361	400	500	400
5407 Equip Repair & Maint Supplies	2,073	2,000	2,000	2,000
5408 Building & Grounds Repair	8,231	2,800	2,800	3,000
5410 Building Repairs - BYFC	459	200	200	500
Total Repair & Maintenance	13,190	13,400	13,500	9,900
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	100	-	100
5518 M/V Repair by Contract	2,826	800	2,500	1,200
5519 Equipment Repair by Contract Serv	2,156	-	-	2,500
5521 Building & Grounds by Contract	6,953	8,000	8,000	4,000
5540 Uniforms & Clothing	1,993	1,500	1,200	1,200
Total Prof & Contractual Serv	13,973	10,400	11,700	9,000
Utility Service				
5700 Communications	1,778	1,800	1,800	1,800
5702 Miller Park Electricity	9,310	6,500	9,600	9,500
5703 Park Guard Lights	1,900	2,000	1,700	1,800
5706 Ball Park Lights	9,307	9,300	9,300	9,300
5716 Natural Gas	1,373	1,600	1,600	1,600
Total Utility Service	23,668	21,200	24,000	24,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Parks & Recreation 5-33				
Mrkt, Print & Advertising				
5800 Printing & Advertising	511	300	100	300
5801 Professional Publications	1,717	1,700	1,500	1,700
Total Mrkt, Print & Advertising	2,228	2,000	1,600	2,000
Dues, Travel & Training				
5905 Continuing Education	1,617	4,700	100	1,800
Total Dues, Travel & Training	1,617	4,700	100	1,800
Rentals/Leases				
7105 Rentals	562	600	4,700	600
Total Rentals/Leases	562	600	4,700	600
TOTAL PARKS & RECREATION	\$ 236,920	\$ 252,200	\$ 248,900	\$ 249,600

Streets**FY 2018-2019**

The Public Works Director is over the Street Department which provides maintenance over city streets, roads and drainage infrastructure within the city limits.

Goal 1: Leadership and Financial

Objective 1: Continue cross training staff for water and wastewater utilities

Objective 2: Provide training for TCEQ licensing for staff

Objective 3: Obtain asbestos training for staff

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain street drainage ways including creeks

Objective 2: Assist with new projects

Goal 3: Forward Planning

Objective 1: Move forward on the list of houses to be added to the monofill

Objective 2: Chemically treat vegetation in streets, curb lines, and creeks

Objective 3: Continue patching streets

Objective 4: Develop an inventory of streets with accompanying assessments and conditions including signage and vegetation removal

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Street Department

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 198,026	\$ 202,300	\$ 201,800	\$ 210,500	4.1%
Supplies & Minor Equip	56,058	64,700	46,400	52,500	-18.9%
Repair & Maintenance	4,722	16,000	15,900	12,000	-25.0%
Prof & Contractual Serv	20,533	40,800	44,300	32,000	-21.6%
Utility Service	71,636	66,000	71,100	71,100	7.7%
Dues, Travel & Training	3,106	3,000	3,000	3,000	0.0%
Rentals/Leases	6,782	3,000	7,000	7,000	133.3%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 360,863	\$ 395,800	\$ 389,500	\$ 388,100	-1.9%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Foreman - Streets/Utilities	1	1	1	1	0.0%
Truck Driver	1	2	2	1	0.0%
Laborer	3	2	2	3	0.0%
TOTAL STAFFING	5	5	5	5	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Street Department 5-43				
Wages & Benefits				
5105 Regular Salaries	\$ 107,612	\$ 112,500	\$ 110,400	\$ 114,500
5110 Overtime Pay	24,421	21,000	24,600	24,000
5204 Term Life Ins - City Portion	22	300	-	-
5205 Health Ins - City Portion	43,641	44,000	44,000	47,000
5210 TMRS	12,020	12,900	12,200	13,100
5215 Social Security/Medicare	10,154	10,900	10,300	11,100
5220 Longevity Pay	156	200	300	800
5225 SUTA	-	500	-	-
Total Wages & Benefits	198,026	202,300	201,800	210,500
Supplies & Minor Equip				
5311 Chemicals	600	3,400	3,400	8,000
5323 Special Clothing	1,479	2,300	1,000	1,500
5326 M/V Operating Supplies	7,784	8,000	8,000	8,000
5328 Equip Operating Supplies	11,055	18,000	18,000	20,000
5330 Street Maintenance Supplies	31,251	25,000	10,000	10,000
5331 Street Signs	599	3,000	3,000	2,000
5333 Minor Equip	3,290	5,000	3,000	3,000
Total Supplies & Minor Equip	56,058	64,700	46,400	52,500
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,513	4,000	3,900	4,000
5407 Equip Repair & Maint Supplies	3,209	12,000	12,000	8,000
Total Repair & Maintenance	4,722	16,000	15,900	12,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	90	200	1,500	1,500
5513 Miscellaneous Engineers	-	-	2,000	-
5518 M/V Repair by Contract	6,561	6,000	6,000	6,000
5519 Equipment Repair by Contract Serv	10,928	7,600	7,600	12,000
5540 Uniforms & Clothing	2,954	2,000	2,200	2,500
5542 Contractual Conrete Repair	-	25,000	25,000	10,000
Total Prof & Contractual Serv	20,533	40,800	44,300	32,000
Utility Service				
5708 Street Lights	70,533	65,000	70,000	70,000
5709 Welcome to Breck Signs - Elect.	825	800	900	900
5710 Post Office Lights	278	200	200	200
Total Utility Service	71,636	66,000	71,100	71,100
Dues, Travel & Training				
5905 Continuing Education	3,106	3,000	3,000	3,000
Total Dues, Travel & Training	3,106	3,000	3,000	3,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Street Department 5-43				
Rentals/Leases				
7105 Rentals	6,782	3,000	7,000	7,000
Total Rentals/Leases	6,782	3,000	7,000	7,000
Capital Outlay				
7230 Systems Improvements Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL STREET DEPARTMENT	\$ 360,863	\$ 395,800	\$ 389,500	\$ 388,100

Garage & Warehouse**FY 2018-2019**

The Public Works Director is over the Garage & Warehouse Department which is responsible for minor maintenance of vehicles and equipment and for maintaining the parts and supplies inventory for the water and sewer utility crews.

Goal 1: Safety and Security

Objective 1: Finish perimeter fence

Objective 2: Re-skin existing structures

Objective 3: Replace doors on bottom shop garage

Goal 2: Leadership and Financial

Objective 1: Start a preventive maintenance program for city vehicles and equipment

Goal 3: Forward Planning

Objective 1: Replace roof on old dog pound to be used for chemical storage

Objective 2: Do more in-house repairs of equipment and vehicles

Objective 3: Cleanup bottom shop, barns and city yards

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****Garage & Warehouse**

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Supplies & Minor Equip	\$ 2,112	\$ 5,000	\$ 4,800	\$ 5,100	2.0%
Repair & Maintenance	1,428	11,300	10,900	3,500	-69.0%
Prof & Contractual Serv	4,570	2,100	16,600	1,900	-9.5%
Utility Service	6,981	10,000	9,100	9,200	-8.0%
Rentals/Leases	273	100	300	300	200.0%
TOTAL EXPENDITURES	\$ 15,364	\$ 28,500	\$ 41,700	\$ 20,000	-29.8%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Garage & Warehouse 5-44				
Supplies & Minor Equip				
5308 Warehouse Stock	\$ 342	\$ 1,000	\$ 1,500	\$ 1,500
5319 Janitor Supplies	630	800	800	800
5323 Special Clothing	117	-	100	100
5328 Equip Operating Supplies	707	1,200	1,000	1,200
5333 Minor Equip	316	2,000	1,400	1,500
Total Supplies & Minor Equip	2,112	5,000	4,800	5,100
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	847	1,500	1,100	1,000
5408 Building & Grounds Repair	581	9,800	9,800	2,500
Total Repair & Maintenance	1,428	11,300	10,900	3,500
Prof & Contractual Serv				
5507 Department of Health Fees	-	100	100	100
5519 Equipment Repair by Contract Serv	669	1,000	4,000	800
5521 Building & Grounds by Contract	3,481	500	12,000	500
5547 Pest Control	420	500	500	500
Total Prof & Contractual Serv	4,570	2,100	16,600	1,900
Utility Service				
5700 Communications	1,227	1,200	1,200	1,200
5701 Electricity	4,920	8,000	6,700	7,000
5716 Natural Gas	834	800	1,200	1,000
Total Utility Service	6,981	10,000	9,100	9,200
Rentals/Leases				
7105 Rentals	273	100	300	300
Total Rentals/Leases	273	100	300	300
TOTAL GARAGE & WAREHOUSE	\$ 15,364	\$ 28,500	\$ 41,700	\$ 20,000



CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****General Fund Non-Departmental**

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Prof & Contractual Serv	\$ 422,016	\$ 412,000	\$ 418,800	\$ 419,300	1.8%
Other Expenses	3,555	30,100	18,800	21,600	-28.2%
Other Financing Uses	10,924	6,000	6,000	7,000	0.0%
TOTAL EXPENDITURES	\$ 436,495	\$ 448,100	\$ 443,600	\$ 447,900	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Non-Departmental 5-90				
Prof & Contractual Serv				
5544 Contractual Services	\$ 2,513	\$ 3,800	\$ 3,800	\$ 7,400
5553 Arts Center Services	14,942	16,100	16,100	16,100
5555 Library Service	15,058	13,900	13,900	13,900
5561 Ambulance Subsidy	50,000	72,000	72,000	72,000
5564 Audit	27,650	28,000	28,000	28,000
5567 Attorney	79,334	40,000	45,000	45,000
5568 Legal Service	341	1,000	1,000	1,000
5569 Health Officer	275	300	300	300
5570 Code of Ordinance	-	2,000	-	-
5571 Equipment Floater	4,147	4,200	4,400	4,200
5572 Commercial Package Policy	32,430	28,800	32,000	32,000
5573 Motor Vehicle Fleet Insurance	25,316	24,500	25,100	25,000
5574 Workmans Comp & Liability Pymt	69,604	73,500	73,500	73,500
5575 Public Officials Liability Ins.	16,109	16,000	15,800	16,000
5577 Blanket Employee Bond	-	500	500	500
5578 Secretary & Treasurer Bond	100	100	100	100
5579 Notary Bond	205	300	300	300
5580 Chamber - H/M Pymts	42,000	42,000	42,000	42,000
5600 IT Support Services	41,992	45,000	45,000	42,000
Total Prof & Contractual Serv	422,016	412,000	418,800	419,300
Other Expenses				
7600 Christmas Expense/City Party	2,543	4,000	2,500	2,500
7601 SUTA Fees	977	1,000	1,000	1,000
7602 TX Soc. Sec. Administration	35	100	100	100
7615 Chapter 380 Agreement	-	25,000	15,200	18,000
Total Other Expenses	3,555	30,100	18,800	21,600
Other Financing Uses				
9002 Transfer to Trade Days Fund	415	6,000	6,000	7,000
9004 Transfer to Equip Replacement	-	-	-	-
9005 Transfer to Capital Improvement	-	-	-	-
9016 Transfer to Park Fund	10,509	-	-	-
Total Other Financing Uses	10,924	6,000	6,000	7,000
TOTAL OTHER FINANCING USES	\$ 436,495	\$ 448,100	\$ 443,600	\$ 447,900

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Water Fund

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019
BEGINNING CASH BALANCE	\$ 293,254	\$ 469,117	\$ 94,152	\$ 76,809
Water Receipts				
Charges for Service	1,710,032	1,837,000	1,802,000	2,005,800
Other	(9,143)	700	1,600	700
Total Water Receipts	1,700,889	1,837,700	1,803,600	2,006,500
TOTAL CURRENT RECEIPTS	1,700,889	1,837,700	1,803,600	2,006,500
TOTAL FUNDS AVAILABLE	1,994,143	2,306,817	1,897,752	2,083,309
Water Expenditures				
Wages & Benefits	435,131	470,200	429,400	493,100
Supplies & Minor Equip	269,685	257,800	228,800	237,100
Repair & Maintenance	9,414	22,400	10,900	9,200
Prof & Contractual Serv	378,904	349,800	347,500	345,000
Utility Service	53,348	54,400	53,200	53,800
Mrkt, Print & Advertising	4,052	5,300	4,500	4,300
Dues, Travel & Training	6,680	6,900	4,000	6,300
Rentals/Leases	6,673	4,500	4,800	4,800
Capital Outlay	2,450	73,500	68,000	150,000
Other Financing Uses	592,164	679,843	669,843	619,200
Total Water Expenditures	1,758,501	1,924,643	1,820,943	1,922,800
TOTAL CURRENT EXPENDITURES	1,758,501	1,924,643	1,820,943	1,922,800
NET INCR (DECR) IN CASH BALANCE	(57,612)	(86,943)	(17,343)	83,700
GAAP ADJUSTMENT	(141,490)			
ENDING CASH BALANCE	\$ 94,152	\$ 382,174	\$ 76,809	\$ 160,509

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Water Fund

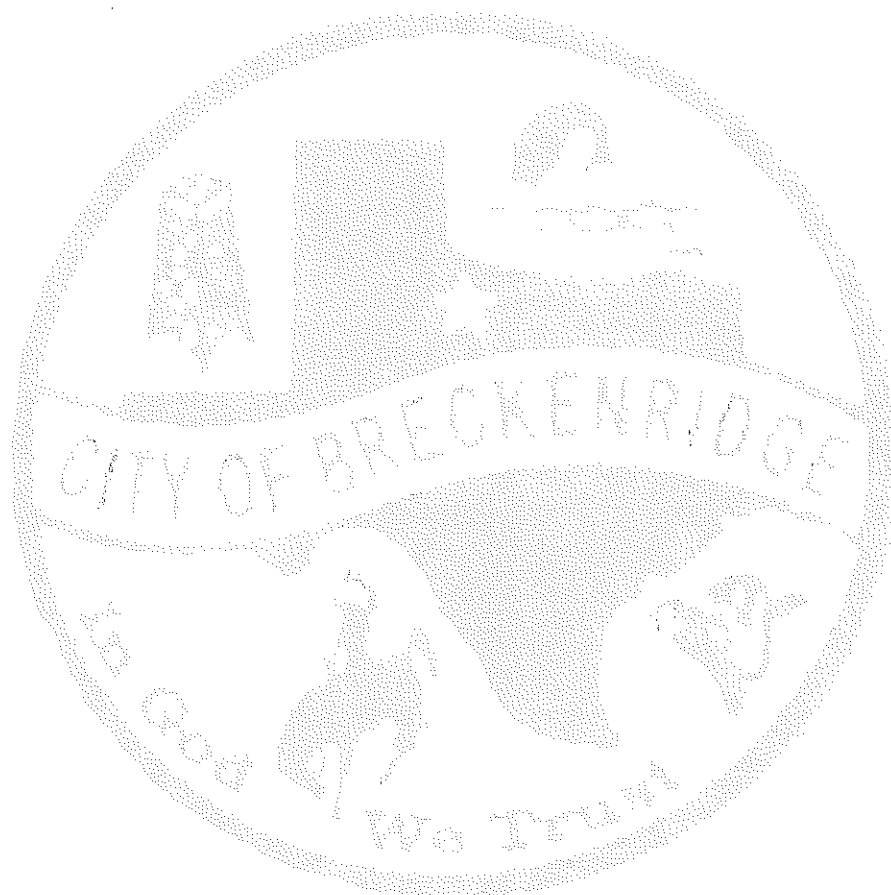
	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
WATER FUND REVENUE				
Charges for Service				
4201 Water Sales - Metered	\$ 1,520,938	\$ 1,600,000	\$ 1,580,000	\$ 1,805,000
4202 Water Sales - Raw - at Plant	10,362	20,000	10,000	10,000
4204 Water Taps	4,800	6,000	7,000	800
4206 Water Sales - TDCJ	159,292	160,000	155,000	155,000
4212 Water Sales High Mesa	5,066	6,000	5,000	5,000
4230 Service Charges	9,574	45,000	45,000	30,000
Total Charges for Service	1,710,032	1,837,000	1,802,000	2,005,800
Other				
4701 Parks St Project Loan	-	-	-	-
4720 Interest Income	711	700	700	700
4735 Charge Off Account - Bad Debts	41	-	-	-
4736 Cash Over/Short Account	(11,287)	-	-	-
4742 Non-Revenue Receipts	920	-	900	-
4745 Sale of Materials	472	-	-	-
Total Other	(9,143)	700	1,600	700
TOTAL WATER FUND REVENUE	\$ 1,700,889	\$ 1,837,700	\$ 1,803,600	\$ 2,006,500

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund

Department	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Water & Wastewater Commercial	\$ 53,158	\$ 66,800	\$ 58,400	\$ 89,500	34.0%
Water Meters	115,521	136,800	127,000	112,100	-18.1%
Lake Daniel	21,597	4,900	3,000	9,900	102.0%
Water Treatment	682,927	693,400	688,400	707,300	2.0%
Water Distribution	293,134	342,900	274,300	384,800	12.2%
Non-Departmental	592,164	679,843	669,843	619,200	-8.9%
TOTAL EXPENDITURES	\$ 1,758,501	\$ 1,924,643	\$ 1,820,943	\$ 1,922,800	-0.1%



Water and Wastewater Commercial**FY 2018-2019**

The City Secretary/Finance Officer is over the Water & Wastewater Commercial Department which is responsible for maintaining the Water Office to bill, collect, and post utility billing revenue.

Goal 1: Leadership and Financial

Objective 1: Maintain and improve accuracy: billings, payments, deposits, fees and charge offs

Objective 2: Focus on customer service to improve customer relations

Objective 3: Continue training, cross-training and professional development

Goal 2: Forward Planning

Objective 1: Create and maintain instruction manuals for each position (SOP's)

Objective 2: Develop staff succession plans

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water & Wastewater Commercial

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 42,692	\$ 51,800	\$ 44,500	\$ 74,800	44.4%
Supplies & Minor Equip	3,209	9,100	9,200	9,200	1.1%
Prof & Contractual Serv	3,475	1,100	700	1,700	54.5%
Mrkt, Print & Advertising	3,782	4,800	4,000	3,800	-20.8%
TOTAL EXPENDITURES	\$ 53,158	\$ 66,800	\$ 58,400	\$ 89,500	34.0%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Water Cashier	2	1	1.5	2	0.0%
TOTAL STAFFING	2	1	1.5	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Water & Wastewater Commercial 5-70				
Wages & Benefits				
5105 Regular Salaries	\$ 28,722	\$ 37,500	\$ 31,200	\$ 46,600
5110 Overtime Pay	-	300	-	200
5204 Term Life Ins - City Portion	-	100	-	-
5205 Health Ins - City Portion	9,555	8,800	8,800	18,800
5210 TMRS	2,248	2,000	2,000	4,300
5215 Social Security/Medicare	2,155	2,900	2,400	3,700
5220 Longevity Pay	12	-	100	1,200
5225 SUTA	-	200	-	-
Total Wages & Benefits	42,692	51,800	44,500	74,800
Supplies & Minor Equip				
5310 Postage for Water Bills	3,209	8,100	8,200	8,200
5333 Minor Equip	-	1,000	1,000	1,000
Total Supplies & Minor Equip	3,209	9,100	9,200	9,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	100	-	-
5519 Equipment Repair by Contract Serv	930	1,000	-	1,000
5544 Contractual Services	2,500	-	700	700
Total Prof & Contractual Serv	3,475	1,100	700	1,700
Mrkt, Print & Advertising				
5800 Printing & Advertising	274	300	500	300
5802 Water Bills	3,508	4,500	3,500	3,500
Total Mrkt, Print & Advertising	3,782	4,800	4,000	3,800
TOTAL WATER & WASTEWATER COMMERCIAL	\$ 53,158	\$ 66,800	\$ 58,400	\$ 89,500



Water Meters

FY 2018-2019

The Public Works Director is over the Water Meters Department which is responsible for reading, replacing, installing, and maintaining water meters.

Goal 1: Capital Improvements and Economic Development

Objective 1: Replace meters with radio-reads in order of books read

Objective 2: Reduce time spent on meter reading

Objective 3: Update meter location in GIS system

Goal 2: Forward Planning

Objective 1: Improve public opinion

Objective 2: Improve customer service

Objective 3: Help streamline billing by improving routing

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Meters

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 69,014	\$ 76,000	\$ 64,600	\$ 70,100	-7.8%
Supplies & Minor Equip	42,837	46,900	47,300	35,900	-23.5%
Repair & Maintenance	562	1,300	1,900	1,500	15.4%
Prof & Contractual Serv	2,465	3,800	5,200	3,800	0.0%
Dues, Travel & Training	643	800	-	800	0.0%
Capital Outlay	-	8,000	8,000	-	0.0%
TOTAL EXPENDITURES	\$ 115,521	\$ 136,800	\$ 127,000	\$ 112,100	-18.1%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Meter Reader	2	2	2	2	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Water Meters 5-71				
Wages & Benefits				
5105 Regular Salaries	\$ 44,086	\$ 45,900	\$ 42,900	\$ 42,900
5110 Overtime Pay	200	1,000	800	800
5204 Term Life Ins - City Portion	16	200	-	-
5205 Health Ins - City Portion	13,809	17,600	12,800	18,800
5210 TMRS	4,751	4,500	4,000	4,000
5215 Social Security/Medicare	3,510	3,800	3,300	3,400
5220 Longevity Pay	2,642	2,800	800	200
5225 SUTA	-	200	-	-
Total Wages & Benefits	69,014	76,000	64,600	70,100
Supplies & Minor Equip				
5323 Special Clothing	182	200	200	200
5326 M/V Operating Supplies	12,164	5,500	6,000	8,000
5328 Equip Operating Supplies	15	200	100	200
5329 Utility Repair Supplies	27,832	40,000	40,000	25,000
5333 Minor Equip	2,644	1,000	1,000	2,500
Total Supplies & Minor Equip	42,837	46,900	47,300	35,900
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	514	500	1,500	1,000
5407 Equip Repair & Maint Supplies	48	800	400	500
Total Repair & Maintenance	562	1,300	1,900	1,500
Prof & Contractual Serv				
5501 Physicals Pre-Employment	90	100	-	100
5518 M/V Repair by Contract	1,547	3,000	4,400	3,000
5519 Equipment Repair by Contract Serv	73	300	-	300
5540 Uniforms & Clothing	755	400	800	400
Total Prof & Contractual Serv	2,465	3,800	5,200	3,800
Dues, Travel & Training				
5905 Continuing Education	643	800	-	800
Total Dues, Travel & Training	643	800	-	800
Capital Outlay				
7223 Equipment Purchase	-	8,000	8,000	-
Total Capital Outlay	-	8,000	8,000	-
TOTAL WATER METERS	\$ 115,521	\$ 136,800	\$ 127,000	\$ 112,100



The Public Works Director is over the Lake Daniels Department which is responsible for maintenance of Lake Daniels, the dam, and the surrounding grounds.

Goal 1: Safety and Security

- Objective 1: Clear brush and trees from dam and below it for control of feral hog problem and maintenance of dam
- Objective 2: Utilize burn plan for control of vegetation
- Objective 3: Repair remaining erosion on inside of spillway
- Objective 4: Replace elevation marker
- Objective 5: Get remaining gate operational

Goal 2: Forward Planning

- Objective 1: Stay on top of maintenance of dam
- Objective 2: Find solution for water treatment to continue blending with Hubbard Creek Lake

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Lake Daniel

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Repair & Maintenance	\$ 4,749	\$ 1,000	\$ -	\$ 1,000	0.0%
Prof & Contractual Serv	16,522	3,500	2,600	8,500	142.9%
Utility Service	326	400	400	400	0.0%
TOTAL EXPENDITURES	\$ 21,597	\$ 4,900	\$ 3,000	\$ 9,900	102.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Lake Daniel 5-72				
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	\$ 4,749	\$ 1,000	\$ -	\$ 1,000
Total Repair & Maintenance	4,749	1,000	-	1,000
Prof & Contractual Serv				
5513 Miscellaneous Engineers	-	1,000	1,200	6,000
5521 Building & Grounds by Contract	16,522	2,000	1,400	2,000
5527 Dam & Line Repair by Contract	-	500	-	500
Total Prof & Contractual Serv	16,522	3,500	2,600	8,500
Utility Service				
5701 Electricity	326	400	400	400
Total Utility Service	326	400	400	400
TOTAL LAKE DANIEL	\$ 21,597	\$ 4,900	\$ 3,000	\$ 9,900



Water Treatment Plant**FY 2018-2019**

The Public Works Director is over the Water Treatment Department which is responsible for operating and maintaining the Water Treatment Plant and for producing high-quality, potable water to meet state and federal standards for residential and commercial customers within the City's CCN. The plant capacity is 3.4 MGD with average daily consumption at .7 MGD.

Goal 1: Safety and Security

Objective 1: Ensure operators are licensed and trained above minimum limits

Goal 2: Leadership and Financial

Objective 1: Continue blending of Lake Daniels water to cut down on cost

Objective 2: Utilize improvements to produce a better product at a better price

Goal 3: Forward Planning

Objective 1: Keep a proactive vision on changing rules and regulations so that we stay in front of changes

Objective 2: Find solution for water treatment to continue blending with Hubbard Creek Lake

Objective 3: Install new meter and backflow device at new water fill station and pump motor in basement

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Treatment

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 212,700	\$ 211,200	\$ 210,600	\$ 219,000	3.7%
Supplies & Minor Equip	91,292	95,800	89,300	87,700	-8.5%
Repair & Maintenance	2,230	9,100	6,500	2,700	-70.3%
Prof & Contractual Serv	324,466	320,300	330,400	311,100	-2.9%
Utility Service	46,488	47,000	46,800	47,000	0.0%
Mrkt, Print & Advertising	270	500	500	500	0.0%
Dues, Travel & Training	855	2,500	2,500	2,500	0.0%
Rentals/Leases	4,626	1,500	1,800	1,800	20.0%
Capital Outlay	-	5,500	-	35,000	536.4%
TOTAL EXPENDITURES	\$ 682,927	\$ 693,400	\$ 688,400	\$ 707,300	2.0%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Operation Supv - Water	1	1	1	1	0.0%
Water Plant Operator	4	4	4	4	0.0%
TOTAL STAFFING	5	5	5	5	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Water Treatment 5-73				
Wages & Benefits				
5105 Regular Salaries	\$ 128,762	\$ 129,000	\$ 128,400	\$ 132,800
5110 Overtime Pay	18,053	11,300	12,100	12,000
5204 Term Life Ins - City Portion	33	300	-	-
5205 Health Ins - City Portion	35,699	44,000	44,000	47,000
5210 TMRS	16,743	12,800	12,900	13,200
5215 Social Security/Medicare	11,345	10,900	10,900	11,200
5220 Longevity Pay	1,465	1,700	1,700	2,800
5221 Certification Pay	600	900	600	-
5225 SUTA	-	300	-	-
Total Wages & Benefits	212,700	211,200	210,600	219,000
Supplies & Minor Equip				
5311 Chemicals	80,150	86,000	80,000	80,000
5319 Janitor Supplies	1,661	1,800	1,800	1,800
5323 Special Clothing	398	500	100	400
5326 M/V Operating Supplies	1,099	1,000	900	1,000
5328 Equip Operating Supplies	2,310	1,500	1,500	1,500
5333 Minor Equip	5,674	5,000	5,000	3,000
Total Supplies & Minor Equip	91,292	95,800	89,300	87,700
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	2	300	-	300
5407 Equip Repair & Maint Supplies	2,257	6,400	6,400	2,000
5408 Building & Grounds Repair	(29)	2,400	100	400
Total Repair & Maintenance	2,230	9,100	6,500	2,700
Prof & Contractual Serv				
5501 Physicals Pre-Employment	175	100	-	100
5508 State Annual Water Permit	6,336	6,500	6,500	6,400
5509 Copper/Lead Lab Work	-	800	-	-
5510 Contract Lab Work	12,424	10,000	10,400	10,000
5511 Water Tank Inspection	1,200	1,200	1,200	1,200
5513 Miscellaneous Engineers	5,326	2,000	300	2,000
5515 Professional Services	1,500	5,000	15,000	12,700
5518 M/V Repair by Contract	424	200	-	200
5519 Equipment Repair by Contract Serv	48,250	40,000	25,600	25,000
5521 Building & Grounds by Contact	2,112	8,000	-	2,000
5536 WCTMWD Water	223,771	225,000	250,000	225,000
5539 Sludge Disposal	20,270	20,000	20,000	20,000
5540 Uniforms & Clothing	1,328	1,200	1,100	1,200
5544 Contractual Services	1,050	-	-	5,000
5547 Pest Control	300	300	300	300
Total Prof & Contractual Serv	324,466	320,300	330,400	311,100

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Water Treatment 5-73				
Utility Service				
5700 Communications	1,998	2,000	2,000	2,000
5701 Electricity	44,490	45,000	44,800	45,000
Total Utility Service	46,488	47,000	46,800	47,000
Mrkt, Print & Advertising				
5800 Printing & Advertising	270	500	500	500
Total Mrkt, Print & Advertising	270	500	500	500
Dues, Travel & Training				
5905 Continuing Education	855	2,500	2,500	2,500
Total Dues, Travel & Training	855	2,500	2,500	2,500
Rentals/Leases				
7105 Rentals	300	1,500	1,800	1,800
7115 Interest/LP Equipment	496	-	-	-
7125 Lease Purchase Equipment	3,830	-	-	-
Total Rentals/Leases	4,626	1,500	1,800	1,800
Capital Outlay				
7215 Shop & Plant Equip Purchase	-	5,500	-	35,000
Total Capital Outlay	-	5,500	-	35,000
TOTAL WATER TREATMENT	\$ 682,927	\$ 693,400	\$ 688,400	\$ 707,300

Water Distribution**FY 2018-2019**

The Public Works Director is over the Water Distribution Department which is responsible for maintaining the water distribution system throughout the City and in areas adjacent to the City where the City serves customers within the City's CCN.

Goal 1: Safety and Security

Objective 1: Continue training to follow TCEQ rules and regulations

Objective 2: Continuing licensing and training for personnel

Objective 3: Obtain asbestos training for staff

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain new system and utilize ongoing training

Objective 2: Assist with gathering information for new projects

Objective 3: Start laying new water and sewer lines that have lasted beyond their service life

Goal 3: Forward Planning

Objective 1: Learn to utilize the GIS system

Objective 2: Identify lines that need to be replaced

Objective 3: Start replacing the lines identified

Objective 4: Implement a preventive maintenance program for motor vehicles and equipment

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Distribution

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 110,725	\$ 131,200	\$ 109,700	\$ 129,200	-1.5%
Supplies & Minor Equip	132,347	106,000	83,000	104,300	-1.6%
Repair & Maintenance	1,873	11,000	2,500	4,000	-63.6%
Prof & Contractual Serv	31,976	21,100	8,600	19,900	-5.7%
Utility Service	6,534	7,000	6,000	6,400	-8.6%
Dues, Travel & Training	5,182	3,600	1,500	3,000	-16.7%
Rentals/Leases	2,047	3,000	3,000	3,000	0.0%
Capital Outlay	2,450	60,000	60,000	115,000	91.7%
TOTAL EXPENDITURES	\$ 293,134	\$ 342,900	\$ 274,300	\$ 384,800	12.2%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Foreman	0	1	0	0	0.0%
Laborer	3	2	3	3	0.0%
TOTAL STAFFING	3	3	3	3	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Water Distribution 5-74				
Wages & Benefits				
5105 Regular Salaries	\$ 66,064	\$ 65,400	\$ 60,600	\$ 65,900
5110 Overtime Pay	18,363	24,000	19,800	20,000
5204 Term Life Ins - City Portion	-	200	-	-
5205 Health Ins - City Portion	11,410	26,400	15,900	28,200
5210 TMRS	8,453	8,000	7,200	8,100
5215 Social Security/Medicare	6,399	6,900	6,100	6,900
5220 Longevity Pay	36	-	100	100
5225 SUTA	-	300	-	-
Total Wages & Benefits	110,725	131,200	109,700	129,200
Supplies & Minor Equip				
5311 Chemicals	13	2,000	-	1,000
5323 Special Clothing	1,374	1,000	1,200	1,000
5326 M/V Operating Supplies	4,232	8,000	6,000	7,000
5328 Equip Operating Supplies	2,912	5,000	3,300	5,300
5329 Utility Repair Supplies	116,584	80,000	62,500	80,000
5333 Minor Equip	7,232	10,000	10,000	10,000
Total Supplies & Minor Equip	132,347	106,000	83,000	104,300
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	248	4,000	1,000	2,000
5407 Equip Repair & Maint Supplies	1,625	7,000	1,500	2,000
Total Repair & Maintenance	1,873	11,000	2,500	4,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	180	300	300	100
5513 Miscellaneous Engineers	50	1,000	-	-
5518 M/V Repair by Contract	4,968	1,000	500	1,000
5519 Equipment Repair by Contract Serv	25,129	18,000	7,000	18,000
5540 Uniforms & Clothing	1,649	800	800	800
Total Prof & Contractual Serv	31,976	21,100	8,600	19,900
Utility Service				
5701 Electricity	4,706	5,000	4,000	4,200
5711 TDCJ Booster Pump - Electricity	1,686	1,600	1,800	2,000
5712 TDCJ Water Tower - Electricity	142	400	200	200
Total Utility Service	6,534	7,000	6,000	6,400
Dues, Travel & Training				
5905 Continuing Education	5,182	3,600	1,500	3,000
Total Dues, Travel & Training	5,182	3,600	1,500	3,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Water Distribution 5-74				
Rentals/Leases				
7105 Rentals	2,047	3,000	3,000	3,000
Total Rentals/Leases	2,047	3,000	3,000	3,000
Capital Outlay				
7215 Shop & Plant Equip Purchase	2,450	60,000	60,000	115,000
Total Capital Outlay	2,450	60,000	60,000	115,000
TOTAL WATER DISTRIBUTION	\$ 293,134	\$ 342,900	\$ 274,300	\$ 384,800

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****Water Fund Non-Departmental**

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Other Financing Uses	592,164	679,843	669,843	619,200	-8.9%
TOTAL EXPENDITURES	\$ 592,164	\$ 679,843	\$ 669,843	\$ 619,200	-8.9%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Non-Departmental 5-90				
Other Financing Uses				
9000 Budgetary Transfers to General	391,900	350,000	350,000	450,000
9002 Transfer to Trade Days Fund	5,000	15,000	5,000	2,500
9003 Transfer to Park St. Project Fund	-	-	-	-
9004 Transfer to Equip Replacement	-	80,000	80,000	80,000
9005 Transfer to Capital Improvement	194,223	153,200	153,200	86,700
9006 Transfer to Rev DS-CO 2012 DWSRF	-	40,822	40,822	-
9010 Transfer to Rev DS-CO 2017	-	19,594	19,594	-
9007 Transfer to Rev DS-GO 2013	1,041	38,100	21,227	-
Total Other Financing Uses	592,164	696,716	669,843	619,200
TOTAL NON-DEPARTMENTAL	\$ 592,164	\$ 696,716	\$ 669,843	\$ 619,200